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Commonwealth
of
Massachusetts

Department of Revenue

ANNUAL REPORT
1979 - 1980

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ANNUAL REPORT
DEPARTMENT of REVENUE
COMMONWEALTH of MASSACHUSETTS
1979-1980

L. Joyce Hampers
Commissioner of Revenue

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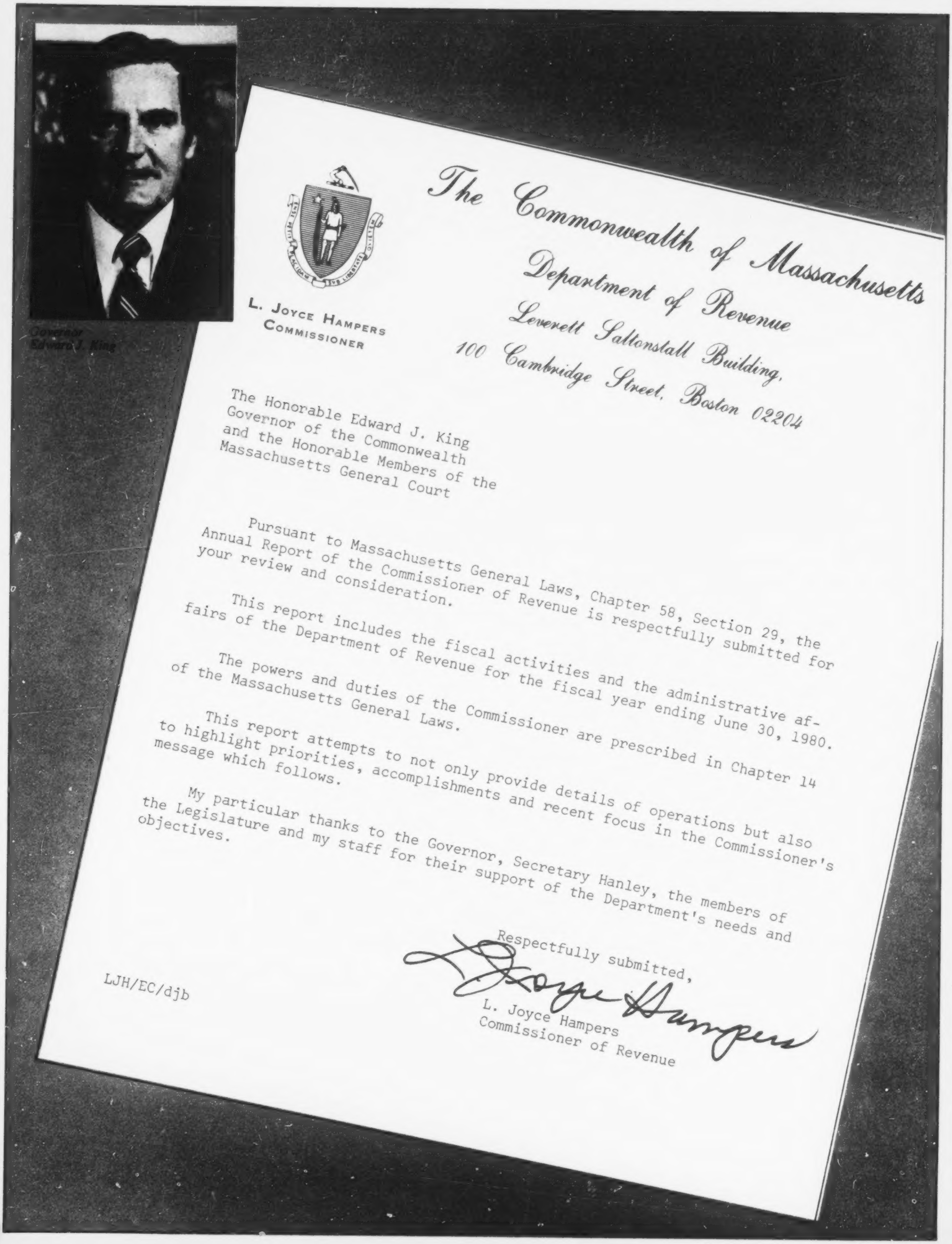

Governor
Edward J. King

The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building,
100 Cambridge Street, Boston 02204

L. Joyce Hampers
Commissioner

The Honorable Edward J. King
Governor of the Commonwealth
and the Honorable Members of the
Massachusetts General Court

Pursuant to Massachusetts General Laws, Chapter 58, Section 29, the Annual Report of the Commissioner of Revenue is respectfully submitted for your review and consideration.

This report includes the fiscal activities and the administrative affairs of the Department of Revenue for the fiscal year ending June 30, 1980.

The powers and duties of the Commissioner are prescribed in Chapter 14 of the Massachusetts General Laws.

This report attempts to not only provide details of operations but also to highlight priorities, accomplishments and recent focus in the Commissioner's message which follows.

My particular thanks to the Governor, Secretary Hanley, the members of the Legislature and my staff for their support of the Department's needs and objectives.

Respectfully submitted,

Joyce Hampers

L. Joyce Hampers
Commissioner of Revenue

LJH/EC/djb

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Others Massachusetts Department of Commerce & Development Division of Tourism.

L. Joyce Hampers

A MESSAGE FROM THE COMMISSIONER

in fiscal year 1980, more than a taste of honey

A highly respected senator was overheard to say to a colleague at the State House:

"You can feel the vibrations from over here. That place hums."

He was referring to the Department of Revenue hived in the gray-white granite Saltonstall Building that stands at the foot of the hill just down Bowdoin Street below the State Capitol building.

In his words we detect a subliminal inference in "vibrations" and "hums" relating to Latin roots of "dynamo" -- for dynamic energy or electricity of sorts — and hives and their occupants -- a swarm of busy workers, "gathering and accumulating -- laying up in store -- for future need."

It describes what we are all about these days in your Department of Revenue. In the event the metaphor is lost, the Department of Revenue is the state's principal tax collecting agency, responsible for administering all the tax laws and for the gathering in of the revenues justly derived from those laws.

That we have been a hive-like provider of the "honey" that nurtures all of us is attested by our recent year-end report of the total revenues collected by us during all of fiscal 1980. We gathered in a total of $4.79 billion -- a honey of a record. (pun intended) And a record it was, indeed, shattering all before it.

Not only that, but we did something else that had never been accomplished before in this state. That was the assessment of an additional $41.9 million through an aggressive and expanded audit program made possible through the support and cooperation of Governor Edward J. King, Secretary of Administration and Finance Edward T. Hanley, and the State Legislature.

Our net increase in tax collections in 1980 over 1979 amounted to $308.4 million or a boost of 8.84%.

It is my pleasure to toss verbal bouquets to my staff. I commend them for their efficiency and productivity in processing more than 8 million tax documents, their adaptability to improved methods, and their excellent relations with taxpayers.

I am very grateful to Governor King and Secretary Hanley and the Legislature for their continued support and encouragement for our Department and our unceasing efforts to administer it in the most efficient way possible. Their cooperation led to adding 156 new audit and compliance positions to the Department of Revenue and resulted not only in a reversal of the declining trend of audits but enabled the Department to increase audits dramatically and outstrip any previous results in this area.

As you read through this Annual Report, it will become obvious to you that we have indeed been as busy as bees. Something not showing appreciable results yet but promising mightily to sweeten the state's coffers — (our store laid for future needs) — are our new out-of-state offices which Governor King and I scheduled to open officially in fiscal year 1981. Our existing New York office brought in the honey in fiscal 1980 — an additional $7.4 million — and we expect another $8 million-plus from our other three new offices in Los Angeles, Houston and Chicago in their first full year of operation. They provide us the capabilities to audit corporations headquartered there. These companies conduct business in Massachusetts and we are seeing to it that we get our fair share of taxes from them. More provisions for the Massachusetts hive, so to speak, that might otherwise go uncollected.

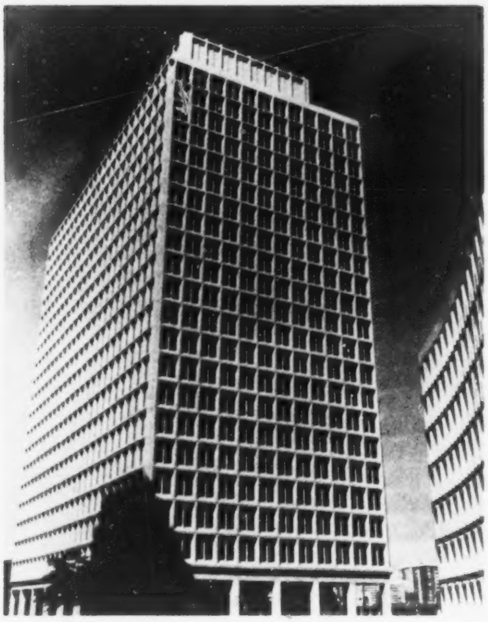
Another important highlight in our year shows collections and billings through our Compliance Bureau increased 59.4% to $55 million. Audit Bureau assessments increased by $3.6 million (16.7%) to $25.4 million. The Excises Bureau came in with $1.6 million in alcoholic beverages, cigarette and motor fuels audits. The Estate Tax Bureau had an additional $7.5 million in audit assessments.

As this report is being prepared, our Lock Box capability, a bank deposit system which is a fundamental cash management tool, is being implemented. This bank operated system will assist the Department to obtain the ultimate of efficiency in both collection and deposit of tax funds. It will also benefit us in the administrative and enforcement areas. Personnel now used to process returns will be reassigned to revenue producing functions such as collections of delinquent taxes and audits.

Perhaps the foregoing gives you a good idea of the extent of the beehive-like activity over the past fiscal year....

Bzzzzz!

— L. Joyce Hampers



General Information

The Department of Revenue is responsible for the administration and enforcement of all State tax laws (excluding boxing, racing, beano, raffles and bazaars), the collection of state taxes of $3.8 billion annually and the refunding of over $300 million of over-estimated or withheld amounts.

In addition, the Department has general supervisory and advisory responsibilities over the imposition and collection of property taxes at the local level and the monitoring and auditing of municipal finances in general, including certification and distribution of state revenue aid and reimbursements to cities, towns, and regions. Currently this is estimated in excess of $1.6 billion.

The schedule, Sources of Massachusetts State and Local Tax Revenue for Fiscal Year 1980 demonstrates the fiscal scope of this Department's mission.

The reorganization of the Department along functional lines with the categorical bureaus being restructured within our five divisions of Administration, Audit, Processing, Operations and Local Services is continuing. This is deliberately a slow process so that no revenue producing activities are adversely affected but progress in this area directly relates to personnel staffing and our office space.

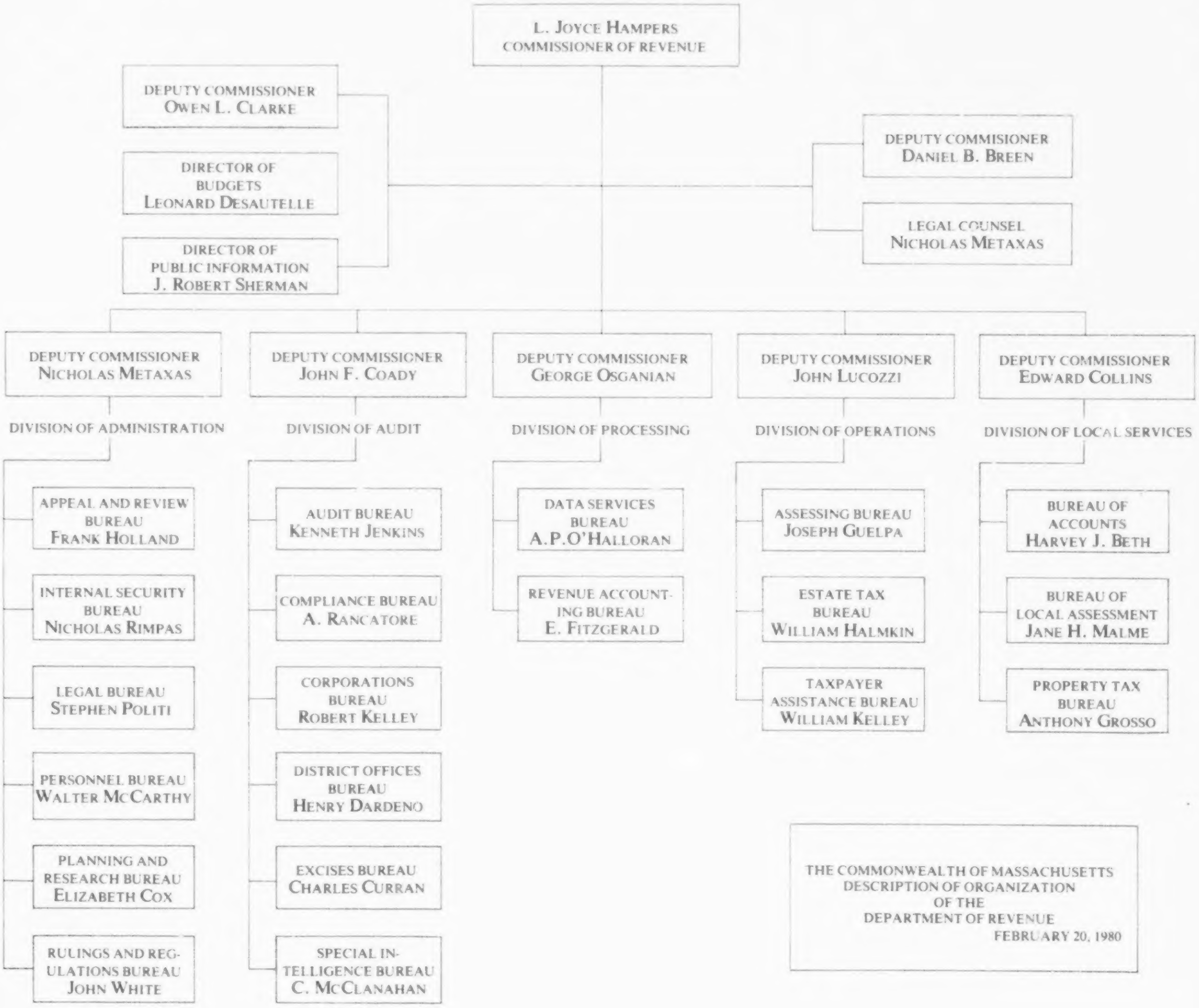
The overall Departmental work load and performance measurements are as follows:

	1979 Actual		1980 Actual		1981 Estimated	
	Work Load	Cost	Work Load	Cost	Work Load	Cost
Tax and Wage Returns	5,150,000	$ 3.38	19,200,000	$ 1.27	19,400,000	$ 1.74
Local Services (Local Aid and Assessment programs, Cities, Towns, districts and regions)	636	$1,512.70	636	$1,994.42	636	$2,282.63

SOURCES OF MASSACHUSETTS STATE AND LOCAL TAX REVENUE FOR FISCAL YEAR 1980 AND PERCENT EACH TAX IS OF TOTAL

Type of Tax	Amount	Percent of Total
Taxes on Property		
Real Estate	$2,746,076,944.00	38.37
Personal Property	255,081,117.00	3.57
Motor Vehicle	306,435,307.00	4.28
Totals	$3,307,593,368.00	46.22
Tax on Personal Income	$1,860,005,721.45	25.99
Taxes on Business		
Corporations	$ 438,860,299.56	6.14
Insurance Companies	111,517,070.21	1.56
Public Utilities	23,067,862.74	.32
National Bank & Trust Cos.	37,366,221.13	.52
Savings Banks	26,537,689.19	.37
Cooperative Banks & Savings and Loan Ass'ns	6,551,572.53	.09
Totals	$ 643,900,715.36	9.00
Taxes on Commodities Sold		
Motor Fuels	$ 212,034,908.30	2.96
Cigarettes	144,018,195.13	2.01
Alcoholic Beverages	80,630,612.91	1.13
Sales and Use	608,428,178.52	8.51
Sales, Meals	137,593,769.19	1.92
Totals	$1,182,705,664.05	16.53
Tax on Estate and Inheritance	$ 78,951,735.15	1.10
Tax on Horse and Dog Racing	$ 29,474,259.84	.41
Miscellaneous Taxes		
Room Occupancy	$ 17,831,985.15	.25
Deeds Stamp	12,245,956.04	.17
Beano	4,357,475.63	.06
Motor Vehicle	812,384.80	.01
Raffles and Bazaars	662,189.41	.01
Urban Redevelopment	17,410,554.08	.25
Totals	$ 53,320,545.11	.75
Totals - All Taxes	$7,155,952,008.96	100.00

The Way It Is. . .


L. JOYCE HAMPERS
COMMISSIONER OF REVENUE
DEPUTY COMMISSIONER
OWEN L. CLARKE
DIRECTOR OF BUDGETS
LEONARD DESAUTELLE
DIRECTOR OF PUBLIC INFORMATION
J. ROBERT SHERMAN
DEPUTY COMMISIONER
DANIEL B. BREEN
LEGAL COUNSEL
NICHOLAS METAXAS
DEPUTY COMMISSIONER
NICHOLAS METAXAS
DIVISION OF ADMINISTRATION
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INTERNAL SECURITY BUREAU
NICHOLAS RIMPAS
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PERSONNEL BUREAU
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PLANNING AND RESEARCH BUREAU
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DEPUTY COMMISSIONER
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DIVISION OF AUDIT
AUDIT BUREAU
KENNETH JENKINS
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SPECIAL INTELLIGENCE BUREAU
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REVENUE ACCOUNTING BUREAU
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DEPUTY COMMISSIONER
JOHN LUCOZZI
DIVISION OF OPERATIONS
ASSESSING BUREAU
JOSEPH GUELPA
ESTATE TAX BUREAU
WILLIAM HALMKIN
TAXPAYER ASSISTANCE BUREAU
WILLIAM KELLEY
DEPUTY COMMISSIONER
EDWARD COLLINS
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS
HARVEY J. BETH
BUREAU OF LOCAL ASSESSMENT
JANE H. MALME
PROPERTY TAX BUREAU
ANTHONY GROSSO

THE COMMONWEALTH OF MASSACHUSETTS
DESCRIPTION OF ORGANIZATION
OF THE
DEPARTMENT OF REVENUE
FEBRUARY 20, 1980

LEGISLATIVE RECOMMENDATIONS OF THE DEPARTMENT OF REVENUE

1. INSURING THE COLLECTION OF SALES TAXES AT TRANSIENT LOCATIONS WITHIN THE COMMONWEALTH.

In recent years, flea markets, as well as antique, craft, coin and book shows, have become increasingly popular in this state and elsewhere. Persons selling at these temporary locations have consistently failed to collect and pay over sales taxes upon their taxable sales.

This fact is of growing concern to the tax department. To have an area of widespread evasion of the sales tax is not conducive to the voluntary compliance that we expect of our regular merchants. Such retailers must collect and remit the tax upon all their taxable sales, while at the same time they have to compete directly with transient sellers who do not.

This proposal, similar to one already instituted in some of our neighboring states, addresses the problem by requiring the regular promoter of these shows (three or more per year) to notify the Commissioner ten days before a show opens and to apply for a registration for the show. The promoter would be required to permit only those sellers who are registered under the Massachusetts sales tax law to exhibit and sell merchandise at such shows. Monthly informational reports of the names, addresses and registration numbers of all vendors at each show would be filed with the Commissioner.

The registration of shows and the monthly reports of those who are making taxable sales at such shows will enhance our capability of enforcing the sales tax law in this area and alleviate the problems that currently exist.

Chapter 395

2. PAYMENT OF INTEREST AND OTHER ADDITIONS ON STATE TAXES NOT TIMELY PAID.

The current rate of interest paid upon state taxes that are delinquent — i.e. remain unpaid after the date they are required to be paid by law — is 8% per annum. This rate was last changed in 1969 when it was increased from 6% to 8%. The rate of interest on late local property taxes has been raised from 8% to 14% for fiscal 1980 and thereafter. As of February 1, 1980, the rate of interest on delinquent federal taxes is 12%.

It is clear that in the current state of the economy with interest rates on borrowed funds, even to prime lenders, at levels of 15% or more, our current rate works a disincentive to the prompt payment of state taxes. Since there is no penalty other than interest for non-payment of taxes, a taxpayer may in effect "borrow" funds from the Commonwealth at less than half the interest that would be charged by lending institutions.

This proposal seeks to correct this anomaly by raising the interest rate upon delinquent taxes to a level that would encourage taxpayers to pay their state taxes promptly. The rate of interest would be raised as of July 1, 1980, to 12% per annum, the rate that has been established for Federal taxes. Further, our rate would be adjustable, biennially, in the same manner as the Federal rate. The adjustment would be based upon 90% of the average predominant prime rate, rounded to the nearest full percent. The next adjustment would not be earlier than February 1, 1982, based upon the prime rate during September 1981.

This proposal would further adopt the Federal penalty provision for failure to pay taxes timely of one-half of one percent per month, up to a maximum of 25%. Thus if a tax is paid late, it would be subject to interest of 1% per month and an addition to tax of ½% per month.

In line with the increase in the rate of interest on delinquent taxes, this bill would also increase from 6% to 12% the interest paid by the Commonwealth upon tax overpayments. Such interest would be payable after six months from the date a return is filed showing an overpayment, allowing the department that period of time to process the refund without interest.

Chapter 27

3. AUTHORIZATION FOR THE COMMISSIONER OF REVENUE TO CORRECT ERRORS IN TAX ASSESSMENTS.

Presently, the tax laws do not have an express provision authorizing the Commissioner of Revenue to correct obvious clerical errors in tax assessments which may be generated by normal processing activity of the department. These would include such items as keying errors by data entry operators, multiple assessments for the same tax liability, and failure to credit payments received. This proposal would authorize the commissioner to correct and adjust an assessment that is excessive due to departmental clerical error at any time. An application for abatement filed by the taxpayer would not be required, and no time limitation would be applicable to these adjustments.

4. ELIMINATION OF THE LIMITATION UPON ABATEMENT OF TAXES WHERE A LATE RETURN IS FILED.

Section 38 of chapter 62C of the General Laws provides that where a tax return is filed late without good cause and the taxpayer files an application for abatement of the tax assessed for such tax period, the tax cannot be abated below double the proper tax liability. This provison places an unusually severe restriction upon a taxpayer who files a late return and subsequently applies for an abatement. Since this taxpayer is already subject to a penalty of 1% per month, up to a maximum of 25%, for filing a late return, the further penalty of limiting any abatement to which he may be entitled is unduly harsh.

This proposal would eliminate this limitation and allow an unfettered right to seek abatement. The limitation would, however, continue to apply where fraudulent returns are filed or where, after notice, proper returns are not filed.

5. PROHIBITION UPON SUITS TO RESTRAIN THE ASSESSMENT OR COLLECTION OF A STATE TAX.

The administrative provisions applicable to state taxes, Chapter 62C of the General Laws, provide for legal remedies under which a taxpayer or others may contest an action taken by the Commissioner of Revenue in assessing or collecting a state tax. The underlying principle of tax administration , however, is that the right of the sovereign to assess and collect the taxes in the first instance must remain free and unfettered. To limit such right could potentially do irreparable harm to the activities that government is called upon to finance and support. If a tax is subsequently found to be wrongfully assessed or collected, provison is made for its return with interest to the taxpayer.

This proposal, based upon a comparable provision (Section 7421) in the Federal Internal Revenue Code, would prohibit any suit that seeks to restrain the Commissioner from assessing or collecting a state tax. The taxpayer and others would continue to have their statutory rights to contest the validity of any assessment or collection procedure. They would not, however, be able to block the Commissioner's action before the fact. Our experience has shown that in those situations where judicial orders have been issued restraining the collection of a tax, the legal issues presented by these actions are seldom litigated and the taxes involved are not collected.

As part of this recommendation, it is proposed that a third party who has an interest in property that is levied upon would have a specific right to bring an action to contest the propriety of the levy or to establish his rights thereto.

6. PROVISION FOR QUARTERLY RATHER THAN MONTHLY RETURNS FOR CERTAIN STATE TAXES.

Currently, many of our business tax returns, such as withholding, sales, meals and room occupancy taxes, are filed and the taxes due paid on a monthly basis. For the larger withholding accounts, payments are made on a weekly basis. The department receives and processes over 90,000 such returns and tax payments per month, or an aggregate of over 1,000,000 returns annually.

As part of its continuing program of cash management, the department is desirous of implementing, with respect to business taxes, a system whereby weekly and monthly tax remittances would be made to a depositary bank coupled with a return for each calendar quarter. Such a system could reduce the department's processing workload for business taxes by two-thirds and accelerate the actual deposit of tax revenues.

This proposal seeks to give the Commissioner of Revenue the necessary statutory authority to implement such a bank depositary system

▨ Tinted areas indicate passage of Recommendations by regulation. It would permit the filing of tax returns by payment of taxes directly with a designated bank, which would process them for the Commissioner. Any bank employees having access to confidential tax information would be bound by the statutory prohibitions relating to disclosure.

Chapter 27

7. SUSPENSION OR REVOCATION OF CERTAIN LICENSES OF DELINQUENT TAXPAYERS.

Presently, the Commonwealth does not have a comprehensive law that subjects a holder of a license for the conduct of any profession, trade or business to revocation or suspension of the license if he is delinquent in the payment of state taxes. Such a provision currently applies only to the holders of alcoholic beverages licenses.

This proposal would require that any holder of a right or license for the conduct of a profession, trade or business issued by any agency of the Commonwealth or its subdivisions file his state tax returns and pay such taxes as are due on a timely basis. If such person neglects or refuses to file any state tax return or to pay any state tax, the license issuing agency would be required, upon request of the Commissioner and after hearing, to suspend or revoke his license if it finds that the licensee's tax obligations have not been filed and paid or have not been provided for to the satisfaction of the Commissioner. Such suspension or revocation would continue until such time as the tax delinquency is resolved to the Commissioner's satisfaction. The agency's decision would be judicially reviewable.

8. INCREASE OF CERTAIN DOCUMENT FEES CHARGED BY THE COMMISSIONER OF REVENUE.

The statutory fees charges for certain documents requested by taxpayers from the Commissioner of Revenue are not uniform and have not been revised for a number of years.

This proposal would standardize all estate tax documentary fees at ten dollars per document. However, the existing provision would be retained whereby no separate document fees would be charged after the payment of a ten-dollar fee with the filing of the return or application of no tax due.

This recommendation would also increase the fees for corporation waivers of lien or certificates of good standing from five dollars (and two dollars for duplicate copies) to ten dollars (and five dollars for duplicate copies). The Commissioner would further be authorized to issue such letters of good standing to non-corporate taxpayers upon the payment of the requisite fee.

Chapter 572

9. PROVISION FOR A STATUTE OF LIMITATIONS IN THE COLLECTION OF UNPAID STATE TAXES.

Massachusetts does not currently have a general statutory limitation upon the collection of an unpaid state tax. There is a six-year statutory period for the collection of private business accounts, federal taxes and local property taxes, and varying periods for taxes of other states. Massachusetts has a ten-year collection statute for inheritance and estate taxes, but no limitation for other taxes.

As a result, unpaid tax liabilities that prove to be uncollectible are never extinguished through the passage of time or by operation of law. The only vehicle for removing an uncollectible from our records is through a cumbersome procedure of recommending its abatement by the Appellate Tax Board under G.L. c. 62C, sec. 42. Liabilities remain on the books as receivables for ten or twenty years, even though the likelihood of collection has long passed.

It is the advantage of both the taxpayer and the Commonwealth that the period of time for collection of outstanding tax liabilities be clear and limited in time and that only collectible amounts be reflected in the Commonwealth's accounts.

The accompanying legislation would substantially adopt the Federal provision with respect to tax collections. The Commissioner of Revenue would have six years from the assessment of any tax to pursue its collection. At the end of that time, the liability would be extinguished by operation of law, except where the matter is being legally contested or the parties have agreed in writing to an extension of the period.

The six-year statute of limitations would become effective as of 1983. This would be implemented in three states. The period for collection would be 10 years commencing January 1, 1981, 8 years in 1982 and **6 years in 1983 and thereafter.**

10. TECHNICAL CORRECTIONS IN ADMINISTRATIVE PROVISIONS RELATING TO TAXATION.

This recommendation would make several technical corrections and clarifications in the state tax administrative provisions, Chapter 62C of the General Laws, and cross-references thereto, as well as other tax laws, which resulted from recent legislative amendments. Most of the changes relate to the deletion of obsolete references to Chapter 64B of the General Laws, which chapter was repealed in 1977, or to technical corrections resulting from the departmental reorganization in 1978 or from other recent amendments.

Chapter 403

11. REPEAL OF THE SEPARATE INCOME TAX ON CORPORATIONS ENGAGED EXCLUSIVELY IN INTERSTATE COMMERCE.

The separate income tax on corporations engaged exclusively in interstate commerce was enacted in 1966 during the period when the United States Supreme Court held that such corporations could not be subject to the privilege-type tax that Massachusetts imposed upon other corporations. Since that time, the Court has overruled its previous position, and these corporations are now subject to the regular corporation excise levied under chapter 63 of the General Laws. The separate income tax under chapter 63C of the General Laws is, therefore, obsolete and this proposal would repeal it.

12. REVISION OF THE PENALTIES FOR TRANSPORTING, POSSESSING OR SELLING UNSTAMPED CIGARETTES.

Under the current cigarette tax law, the criminal penalty for transporting, possessing or selling unstamped cigarettes, or cigarettes upon which the Massachusetts tax has not been paid, is only a misdemeanor punishable by a fine of up to $1,000 or imprisonment for up to 1 year, or both.

Most states have recognized the seriousness of this illegal traffic by establishing or increasing the criminal penalty for such violations to that of a felony. In 1978, the U.S. Congress recognized the national scope of this problem by making the illegal interstate transportation of contraband cigarettes a federal criminal offense.

This proposal would increase our criminal penalty for these violations to a fine of up to $5,000 or imprisonment in the state prison for up to 5 years, or both, if the violation involves 12,000 cigarettes (60 cartons or 1 case) or more. Violations involving less than 12,000 cigarettes would continue to be punishable as misdemeanors by a fine of up to $1,000 or imprisonment for up to 1 year, or both.

This recommendation would also authorize the Commissioner to seize and sell any contraband cigarettes, including their receptacles, that may be discovered in those instances where criminal proceedings are not to be instituted.

13. SALES TAX ON RETURNED MERCHANDISE.

The sales tax law now provides that a sales tax may be refunded to a customer by a vendor on a sale rescinded within 90 days only when the entire purchase price is refunded to the purchaser. Many vendors charge a service or handling fee on the return of merchandise. In these cases, since the entire purchase price is not wholly refunded, the sales tax is not refundable. This proposal would correct this inequity and allow the customer to obtain a refund of the sales tax paid upon the return of the merchandise even though the vendor may charge a service or handling fee.

14. CORRECTIVE CHANGES IN THE COLLEGE STUDENTS EXEMPTION FROM THE TAX UPON MEALS.

Section 49 of Chapter 367 of the Acts of 1978, enacted an exemption for meals furnished to students at colleges and universities. Said amendment, however, incorrectly amended paragraph (*bb*) of Section

6 of the sales and use tax law, Chapter 64H of the General Laws, rather than paragraph (*cc*). Paragraph (*bb*) was repealed by St. 1977, c. 363A, sec. 42 and replaced with paragraph (*cc*), effective January 1, 1978. This recommendation would make the necessary correction to the statute in order to make the exemption fully effective as of its intended effective date of July 1, 1978. In anticipation of this corrective change and in line with the obvious legislative intent, the Commissioner has, since said date, granted the exemption.

15. IMPOSITION OF AN ADDITIONAL ESTATE TAX EQUAL TO THE STATE TAX CREDIT ALLOWED AGAINST THE FEDERAL TAX ON GENERATION-SKIPPING TRANSFERS.

The Federal Tax Reform Act of 1976 imposed a tax on certain generation-skipping transfers. The federal law provides a credit against such tax for state death taxes imposed on such transfers. This proposal would amend our estate tax law by enacting an additional "pick-up" tax to take advantage of this additional federal credit. If Massachusetts does not enact this provision, the estate would be required to pay these taxes to the federal government. Therefore, no additional tax liability is imposed by this proposal.

16. REQUIREMENT THAT A REPRESENTATIVE OF THE COMMISSIONER OF REVENUE BE PRESENT AT THE OPENING OF A DECEDENT'S SAFE DEPOSIT BOX.

One of the significant areas of tax leakage that has long been of some concern to the department is the transfer of property at death that may be held in safe deposit boxes, either in joint name or in a fungible form. Whether the existence of such property comes to the attention of the federal or state taxing authorities depends in large measure upon the taxpayer himself. The opportunity for evasion by dishonest taxpayers is obvious.

This recommedation would provide a procedure whereby a representative of the tax department would be present at the opening of a known decedent's safe deposit box so that a listing of its contents for purposes of determining tax liability could be made. Any person seeking access to a joint box would have to sign a statement indicating whether to his knowledge any person having joint access to such box has died. If the bank is so informed, access would be delayed for a 10-day period so that the Commissioner of Revenue would be notified and given an opportnity to have his representative present at such opening. The procedure that is proposed is similar to one that has existed for years in New York and a number of other states.

☐ Tinted areas indicate passage of Recommendations

17. PROVISION FOR THE TAXATION OF PROPERTY TRANSFERRED BY GIFT

The enactment of a gift tax is essential to the effectiveness of the Massachusetts estate tax which was enacted in 1975. Although separate taxes, the gift and estate taxes are meant to function as integral parts of a single comprehensive system for taxing the transfer of property, whether inter vivos or at death. Without a gift tax, the estate tax can easily be circumvented by the inter vivos transfer of property. Massachusetts currently has no effective means of preventing this type of avoidance of estate taxes through a systematic plan of inter vivos transfers.

Since the Massachusetts estate tax is tied to the Internal Revenue Code as amended and in effect on January 1, 1975, this proposal would be consistent therewith by conforming the gift tax to the relevant provisions of the federal gift tax in effect as of the same date.

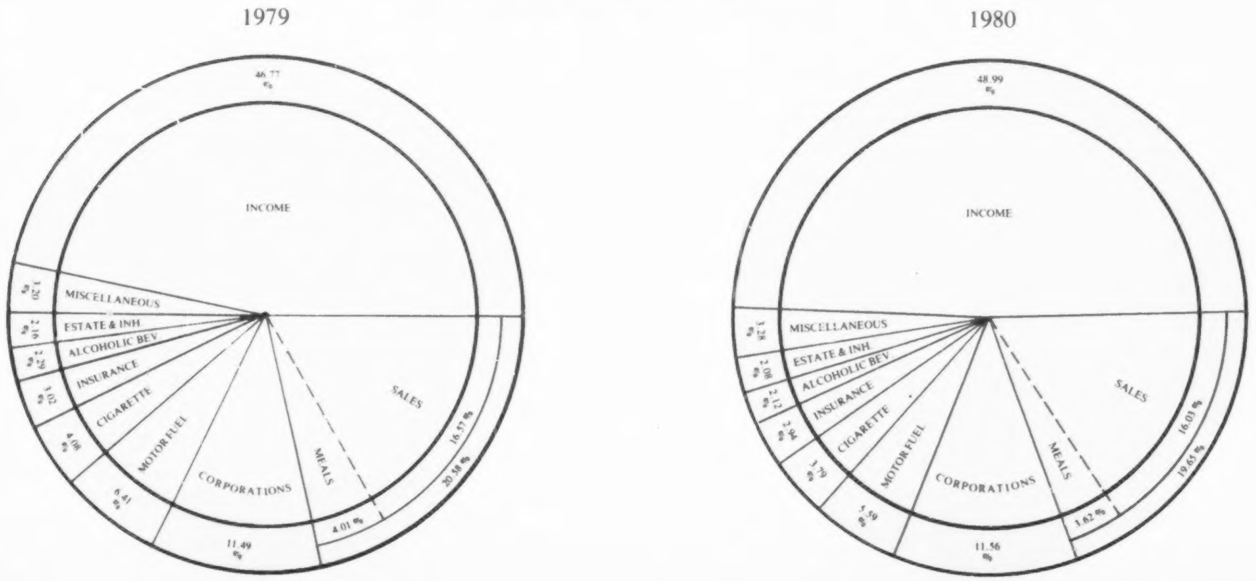
NET TAX COLLECTIONS FISCAL YEARS 1979 and 1980

Tax or Excise	1979	1980	% Change
Alcoholic Beverages	$ 79,836,129.30	$ 80,560,655.13	.91
Commercial Banks	22,838,984.26	37,366,221.13	63.61
Savings Banks	32,594,238.61	33,089,261.72	1.52
Cigarette	142,271,947.84	144,018,195.13	1.23
Corporations (Bus., Mfg.)	400,639,709.12	438,860,299.56	9.54
Deeds	12,414,747.31	12,245,956.04	(1.36)
Estate and Inheritance	75,311,710.98	78,951,735.15	4.83
Income:			
Estimated Payments	248,903,806.90	275,549,148.97	10.71
Withholding	1,408,657,273.84	1,611,538,101.56	14.40
Returns & Bills	169,225,409.17	203,572,824.91	20.30
Sub-total	$ 1,826,786,489.91	$ 2,090,650,075.44	14.44
Less Refunds & Abatements	195,402,508.58	230,654,353.99	18.04
Sub-total Income	$ 1,631,383,981.33	$ 1,860,005,721.45	14.01
Insurance	$ 105,433,423.78	$ 111,517,070.21	5.77
Motor Fuels	223,748,762.62	212,034,908.30	(5.24)
Public Utilities	27,785,259.89	23,067,862.74	(16.98)
Room Occupancy	15,525,785.01	17,831,985.15	14.85
Sales & Use			
Regular	458,673,816.68	506,770,003.73	10.49
Meals	139,900,983.73	137,593,769.19	(1.65)
Motor Vehicle	119,137,917.29	101,658,174.79	(14.67)
Sub-total Sales	$ 717,712,717.70	$ 746,021,947.71	3.94
Miscellaneous:			
Beano*	$ 1,705.50	$ -	
Club Alcoholic Beverage	143,820.50	69,957.78	(51.36)
Motor Vehicle Excise	404,880.29	812,384.80	100.65
Raffles and Bazaars*	9,171.43	59.89	
TOTAL**	$ 3,488,056,975.47	$ 3,796,454,221.89	8.84

* Administration of the taxes on beano and raffles and bazaars transferred to the State Lottery Commission, effective January 1, 1978.

** Excludes - Racing and Boxing taxes - not administered by this Department.*
Departmental non-tax revenue - Urban Redevelopment Excise, Insurance Assessments and Departmental fees and licenses.

PERCENT OF NET COLLECTIONS BY SOURCE OF REVENUE
FISCAL YEAR ENDING JUNE 30



NET TAX COLLECTIONS BY FUND
FISCAL YEAR 1979 and 1980

Fund	1979	Percent of Total	1980	Percent of Total	Percent of Change
General	$ 2,082,836,864.72	59.70	$ 2,282,249,800.11	60.11	9.57
General Obligations	110,513,838.32	3.17	111,562,582.06	2.94	.95
Highway	194,559,336.55	5.58	184,386,943.19	4.86	(5.23)
Others	318,452.58	.02	299,709.04	.01	(5.89)
Local Aid	1,099,828,483.30	31.53	1,217,955,187.49	32.08	10.74
Totals	$ 3,488,056,975.47	100.00	$ 3,796,454,221.89	100.00	8.84

SELECTED BILL PAYMENT INFORMATION
(Amounts included in Net Tax Collections)

Amounts of Bills Paid:	1979	1980	Percent of Change
Corporations	$ 9,944,298	$ 7,764,716	(21.92)
Income Tax (Individual)	15,615,055	18,883,889	20.93
Income Tax (Withheld)	7,786,161	9,360,216	20.22
Room Occupancy Tax	225,920	317,531	40.55
Sales Tax - Regular	11,530,819	13,850,535	20.12
Sales Tax - Meals	8,152,784	8,696,731	6.67
Total Amount	$ 53,255,037	$ 58,873,618	10.55

Number of Bills Paid:	1979	1980	Percent of Change
Corporations	$ 2,686	$ 2,172	(19.14)
Income Tax (Individual)	109,198	113,498	3.94
Income Tax (Withheld)	52,559	58,535	11.37
Room Occupancy Tax	1,102	1,286	16.70
Sales Tax - Regular	48,072	48,128	.12
Sales Tax - Meals	34,577	38,383	11.01
Total Number	$ 248,194	$ 262,002	5.56

NUMBER OF TAX RETURNS FILED DURING
1980 FISCAL YEAR BY TYPE OF TAX OR EXCISE

Tax or Excise	Number
Income: Individuals, Fiduciaries, Partnerships	2,672,129
Withholding	1,054,111
Estimates	800,000
Sales	542,000
Meals	220,000
Corporations	85,000
Corporation Estimates	64,000
Estate and Inheritance	50,794
Room Occupancy	19,200
Motor Fuel	99,200
Insurance	1,204
Alcoholic Beverages	972
Banks	530
Public Utilities	100
Miscellaneous	20,000
Total	5,629,240

THE TAXES

Type of Tax	Measure	Rate	Return Due
Personal Income[1]	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	

Withholding, on an annual basis:

1. Over $25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively.
2. $1,201 to $25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month.
3. $101 to $1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31.
4. $0 to $100 - DUE ANNUALLY on or before January 31 of the following year.

Estimated Tax, due quarterly on or before the 15th day of April, June, September and January.

Type of Tax	Measure	Rate	Return Due
Estate (replaced Inheritance for deaths on or after January1, 1976)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages[2]	Malt (31-gal. bbl.)	$3.30	Monthly, on or before the 20th day of the month.
	Cider 3%-6% (wine gal.)	$ .03	
	Still wine 3%-6% (wine gal.)	$ .55	
	Sparkling wine (wine gal.)	$ .70	
	Alcoholic beverages 15% or less (wine gal.)	$1.10	
	Alcoholic beverage more than 15%-50% (wine gal.)	$4.05	
	Alcoholic beverage more than 50% (proof gal.)	$4.05	
Cigarette[2]	20-Count package	$ .21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	$1.14 per $500	Monthly, on or before the 10th day of the month.
Motor Fuels[2]	Gallon	$ .085	Monthly, on or before the last day of the month, except in the month of June, on or before the 20th day.
Room Occupancy	Transient Room Occupancy	5.7%	Monthly, on or before the 20th day of the month.
Sales and Use Tax[3]	Sale, rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. If annual liability: $100 per year or less - Annual filing $101 - 1,200 per year - Quarterly filings OVER $1,200 per year - Monthly filings

THE TAXES (Cont.)

Type of Tax	Measure	Rate	Return Due
Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages 4	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount	5%	Monthly, on or before the 20th day of the month.
Business Corporation 1	Net Income	9.5%	15th day of third month after close of taxable year.
	Tangible Property or Net Worth	$2.60 per $1,000	
	Minimum	$228	
	Estimated TAX, due quarterly as follows: 15th day of third month of taxable year - 30% of estimated tax due. 15th day of sixth month of taxable year - 25% of estimated tax due. 15th day of ninth month of taxable year - 25% of estimated tax due. 15th day of twelfth month of taxable year - 20% of estimated tax due.		
Security Corporation			
Regulated	Gross Income	0.33%	Same as business corporations
Unregulated	Gross Income	1.32%	
	Minimum	$228.	
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual)	0.0625%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
	Net Income	1.254%	
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company 1			
Domestic Life	Annuity Considerations	2.28%	
	Other Premiums	3.2%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Life	Premiums	2.0%	
Domestic Casualty	Premiums	2.28%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Casualty	Premiums	2.28%	
Ocean Marine	Underwriting Profit	5.7%	On or before May 15.
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle-garaged outside Massachusetts	90% to 10% of Manufacturer's list price	$66. per $1,000	On or before sixty days from Notice of Tax.

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1. Rates apply to years beginning after December 31, 1975.
2. Rates effective July 1, 1975.
3. Rate effective November 12, 1975.
4. 5% rate effective January 1, 1979, 6% rate effective January 1, 1978, 8% rate effective July 1, 1975.

DIRECTOR OF BUDGETS

keeping an eye
on the money

The Director of Budgets for the Department is responsible for the preparation and monitoring, as well as any necessary actions resultant therefrom, of the several budgets which include the Department's operational accounts, certain reimbursements to the cities and towns and distributions of certain tax revenues.

In addition the Director of Budgets oversees the Department's various facilities which house personnel and operations within and without Massachusetts and manages the Department's various record storage installations. Included with these duties are those which relate to providing furniture and equipment for all such facilities and activities.

This position also represents the Commissioner, as assigned, for those areas with fiscal implications and which involve liaison between Departmental divisions, bureaus and/or other state or governmental agencies.

The Director of Budgets advises the Commissioner on the budget implications of all Departmental actions. The Director of Budgets has a small personal staff which is augmented on an ad hoc basis as is necessary.

The fiscal year 1980 appropriations were as follows:

Department of Revenue Personal Services and Expenses	$25,500,000
Bureau of Accounts	2,030,000
County Personnel Board	47,000
Loss of Taxes on State Owned Land	14,700,000
Flood Control	265,000
Real Estate Abatements	7,538,000
Reimbursements for Elderly Tax Abatements	10,000,000
Government Center - Boston	357,575
Police Career Incentive Program	2,700,000
Reimbursement to M.B.T.A.	432,000
Contract Assistance to M.B.T.A.	29,000,000
Contract Assistance to Regional Transit Authorities	4,550,000
Reimbursement to Common Carriers	875,000
Certain Payments to Cities and Towns	39,000,000

In addition the Department has current capital outlay appropriations totaling $2,350,000.

— Leonard L. Desautelle

Leonard L. Desautelle

DIRECTOR OF PUBLIC INFORMATION

J. Robert Sherman

in the beginning . . . was the word

The little boy asked the Director of Public Information what his job was in the Department of "Webenue."

Which got him to thinking of himself as a spider. (Well, he likes spiders). And so he told the boy that he often moved about in a giant web while doing his job. A web in which each "silken" thread depends upon every other thread to keep the whole together.

This web is a huge, wonderfully spun and complicated one. It doesn't gather flies, for certain, but it does collect dollars and they feed through the strands to the larger, main web, which is the state and its 351 cities and towns and their six million citizens.

It is the public information director's duty to tell these citizens things that affect their daily lives, sometimes things they don't particularly want to hear. But no matter, he's got to keep them informed; they have a right to know what is going on in their government. Sometimes, they like what they hear, such as the fact that the Department of Revenue in fiscal 1980 shattered all previous records for the total amount of dollars collected — some 4.97 billion of them.

The director keeps the taxpayers informed through another kind of web, but more of a net, most times called the media, made up of more than 250 daily, Sunday and weekly newspapers, and 175 radio and television stations.

Over the past year, the public has been told more about the Department of Revenue, its accomplishments and activities, its aspirations for the future, than at any other time in the history of the Department. That's because a great deal more has been happening. For instance, the Office of Public Information launched a new Department newspaper, the RevNews, a publication of, for and about Department of Revenue employees. It has been enthusiastically received and will continue to be issued on a regular basis.

800 Cartons Of Cigarettes Are

REVNEWS

REVNEWS

Fraud Squad Collects $1.2 Million

The Public Information Office during the year received more calls for help from the general public and other sources than at any other time. Part of this resulted from around the clock public service announcements on television stations throughout the state of messages from Commissioner L. Joyce Hampers, urging citizens to call the Department of Revenue with their problems and providing a way for them to cut through red tape. As a result, there were literally hundreds of calls to the Office of Public Information during the entire tax filing period from January through April 15.

In addition to being official spokesman for the Department, the director is also the Public Disclosure Officer, requiring that he issue copies of hundreds of thousands of documents to the citizenry, all branches of government and law enforcement agencies.

During the year it was our pleasure to inform a record number of cities and towns in the state that their property tax rates were going down directly as a result of the program for property tax control instituted by Governor Edward J. King.

— J. Robert Sherman

Daniel B. Breen

DEPUTY COMMISSIONER

a surrogate and more

One Deputy Commissioner is assigned to assist, advise and act occasionally for the Commissioner in the coordination and improvement of the administration of the Department.

Specific duties include: estimating revenues from each tax and by fund allocation several times annually, with consideration of economic, law and administrative changes; advising the executive and legislative leaders and bond counsel of revenue estimates for budgetary and bond issue purposes; analyzing and reporting on monthly and year-to-date collections; estimating the revenue and administrative effects of proposed tax law changes; assisting in planning, developing and implementing administrative, forms and instructions changes, including those required by amendments to the laws and by management improvements; monitoring and reporting on departmental activities, progress and problems; and, approving abatements.

— **Daniel B. Breen**

Nicholas L. Metaxas

LEGAL COUNSEL

advise and assist

The Deputy Commissioner assigned as Legal Counsel to the Commissioner of Revenue develops and presents to the General Court the Department's annual recommendations for legislation; reports to the General Court and the Governor on the legal and fiscal impact of all proposed changes to the tax laws; assists the office of the Governor in formulating and drafting legislative tax proposals; assists other state agencies and legislative committees on tax legislation; responds to written and oral inquiries relative to current tax legislation, including interpretations, legal, fiscal impact and other areas of interest; acts as legal counsel for the Commissioner on administrative matters requiring legal advice or representation as assigned, including grievance proceedings and liaison with the State Ethics Commission; and representing the Commissioner as a member of regulatory entities.

During Fiscal 1980, major legislative enactments have been the following:

Interest rate on delinquent taxes increased from 8% to 12%, together with a new penalty for failure to pay taxes of ½% per month up to a maximum of 25%.

Authorization for a system of direct payment system whereby business tax returns and payments would be processed by a third-party bank on behalf of the Commonwealth.

Registration of promoters of transient fairs, markets and shows to insure collection of sales taxes from vendors at such locations.

Motor fuels tax increased and changed from 8½c per gallon to 10% of selling price.

Farm tractors exempted from sales taxation to extent that they are used in agricultural production.

Special licensing provision for diesel passenger motor vehicles and non-commercial trailers and mobile homes repealed.

Amount of all fees made subject to determination by the Secretary of Administration rather than being established by statute.

The local property tax exemption for houses of religious worship clarified to permit occasional or incidental use by charitable groups.

Commissioner of Revenue granted greater authority in reviewing and approving local tax rates.

Valuations of urban redevelopment projects includible in the biennial equalized valuations of cities and towns as determined by the Commissioner of Revenue.

— **Nicholas L. Metaxas**

DEPUTY COMMISSIONER

Owen L. Clarke

reaching across America for new revenue

The position of Deputy Commissioner Multistate is a newly created staff position resulting from the enactment of Chapter 27, Acts of 1980 which was signed into law on March 14, 1980.

That act provides for the opening of new Taxpayer Assistance and Audit offices outside Massachusetts and for the expansion of the existing office in New York City.

New offices will be located in Chicago, Los Angeles and Houston.

The act uniquely provides the following:

1. Exemption of all positions from Civil Service requirements.
2. Exemption from collective bargaining.
3. Negotiated salary scales.

Initially 45 positions have been allocated to these offices and the revenue target goal for the first full year of operation is $15,000,000.

The Deputy Commissioner Multistate will continue to implement the auditing and compliance capability of all multistate offices and will assist but not determine audit results. In order to assure total consistency of taxpayer liabilities, for both intra and interstate audits, final determination of audit results will continue to vest in the Deputy Commissioner of Audit.

The Deputy Commissioner Multistate represents the Department at meetings of the National Association of Tax Administrators and similar national tax organizations, and before the Congress, appropriate federal agencies and other state and interstate meetings as required.

During the fiscal year ending June 30, 1980 the New York audit office reported the following results:

TYPE OF ACTION	NUMBER OF CASES	REVENUE
Corporation excise	136	$6,601,993.12
Sales/Use Tax	8	207,155.92
Delinquency collections	487	614,981.09
		$7,424,130.13

— **Owen L. Clarke**

DIVISION OF ADMINISTRATION

Francis P. Holland

APPEAL AND REVIEW BUREAU

The Appeal and Review Bureau was established to conduct hearings;

1. Upon applications for abatement of taxes, when requested by any person aggrieved by the assessment of a tax.

2. Prior to the assessment of taxes when a person who has received a notice of intention to assess additional taxes requests such a hearing.

3. If the Chief of the Bureau delegated the administration of the tax at issue believes that a substantial question of law or fact exists, or if a decision in the matter will constitute establishment of a new department policy.

Before the Appeal and Review Bureau was instituted, by Commissioner L. Joyce Hampers, an aggrieved taxpayer did not have the opportunity to be heard, by other than personnel of the bureau assessing the tax, until the tax was assessed. The Commissioner determined that this procedure was time consuming and costly, both for the taxpayer and the Department of Revenue. New procedures were formulated allowing for the conduct of hearings prior to assessment as noted in Items 2 and 3.

The Appeal and Review Bureau became functional at the start of the fiscal year. It was faced with a large backlog of cases as no hearings had been held since the State Tax Commission was abolished effective August 1, 1978. Procedures were perfected to expedite the conduct of hearings. The Bureau has attempted to impartially hear each matter leaving advocacy of the Department's position to the Bureau concerned with the administration of the tax at issue, and the Legal Bureau.

Many complex problems have been encountered, mainly in fields of corporate excise and sales tax. These cases have been resolved either by abatement when warranted by the facts and law or by denials which were sent to the taxpayer with a detailed statement of the reasons for issuing a denial. The detailed basis for the determinations of the Tax Commission was not given to the taxpayer subsequent to hearings conducted by that body.

Those cases referred to this Bureau prior to assessment have been resolved based on the facts presented and the law. The determinations arrived at by the Bureau have been transmitted to the taxpayers and the Bureaus involved explaining in detail the basis for the determination.

	Abatement Claims	Allowed	Denied	Pending
Sales/Use	190	180	10	0
Corp. Excise	27	6	11	10
Urban Redevelopment Corp. Excise	3	3	0	0
Income	22	11	11	0
Meals Excise	18	13	0	5
Total	260	213	32	15

Thirty-four other matters were reviewed by the Bureau prior to assessment. The case backlog has been reduced by 60% during the first year of operation.

During the 1981 Fiscal Year, the Bureau intends to process the remaining backlog of cases which resulted from the hiatus in the conduct of hearings between the time the Tax Commission was abolished and this Bureau was established. This will result in a more expeditious processing of cases on a timely basis.

The relocation of the Bureau, during the year, will enable us to conduct the hearings in suitable conference space which is not presently available.

We also hope to obtain a reference library within the Bureau to eliminate the time lost in accomplishing the research necessary to the proper resolution of the cases.

Suitable telephone equipment to allow for hearings to be conducted by means of telephone conference calls, when requested by taxpayers, is also anticipated.

— Francis P. Holland

Nicholas Rimpas

INTERNAL SECURITY BUREAU

The Bureau is divided into two sections, a Procedures, Systems, Evaluation and Training Section, and an Internal Audit and Security Section.

The Procedures, Systems, Evaluation and Training Section is staffed with a personnel evaluation and training specialist and two systems and methods analysts. Its functions include developing and publishing manuals of operating procedures for each bureau in the Department of Revenue. It is also responsible for coordinating and administering department training programs. It participates in the development of performance evaluation standards and reports, and the review of these reports. It assists bureaus in drafting operational procedures and prepares flow charts of those operations.

The Internal Audit and Security Section is staffed with physical and internal security analysts and internal auditors. Its functions are basically those of any internal security organization, i.e., to test the physical security of the space and equipment that safeguards tax documents and files. It ascertains the extent to which departmental property, documents and tax data are accounted for and safeguarded from losses. It conducts tests to determine the extent of compliance with established procedures, plans and policies.

It measures and evaluates the effectiveness of internal controls, reports on the findings and recommends and follows up on the actions implemented to correct deficiencies. One of its most important functions is the administration of the security program which was installed to safeguard copies of tax documents and data received from the Internal Revenue Service under our Mutual Agreement for the Exchange of Tax Information. The Internal Security Bureau has published procedures to be followed by all bureaus in safeguarding this tax information. All IRS-related materials are secured in combination-locked files. Tests are conducted periodically to ascertain the quality of the security. Managers submit quarterly reports to the Chief, Internal Security Bureau, attesting to the security features which are in effect in areas under their respective jurisdictions.

Miscellaneous duties of the Bureau include the responsibility of coordinating the Safety/Emergency Evacuation Plan for the nine floors of the Saltonstall Building occupied by Department of Revenue personnel; the administration of the Department's Integrity Program; and the Chief of the Bureau is the Department of Revenue agency coordinator on all Governor's Management Task Force actions.

A Personnel Evaluation Program has been written, forms designed, an instruction class for evaluators has been given, and we have tested the program in a recent series of promotions involving 156 new positions allocated to the department. The feedback on the program from the evaluators, reviewers, and employees has been evaluated and the final format for procedures and documents is being written to cover Annual Evaluation reports, probationary appointments, provisional promotions and requests for educational awards.

A new Uncollectible Tax Procedure has been written and implemented in the Department. Massachusetts does have a statutory provision for writing off taxes as uncollectible after two years under certain conditions.

However, for the last several years this facet of the law had not been used allowing our Accounts Receivable to balloon and include a lot of what amounts to "Bad Debts". Within a year we will have all our receivables evaluated by our Compliance Bureau and that Bureau will initiate uncollectible processing where indicated. Massachusetts statute requires that any account over $10.00, reported uncollectible, must be approved by the Appellate Tax Board. Our uncollectible procedures have been discussed with the Chairman of the Appellate Tax Board to assure complete understanding by everyone concerned. Our first group of uncollectibles were presented to and approved by the Appellate Tax Board.

We planned and organized a one week tax seminar for senior officials in all the Executive Departments of the Commonwealth. The course was conducted during the month of June. Its objective was to acquaint these managers with the substance of the tax laws of the state, and to show them how the Department of Revenue administers the laws and operates the Department's business, and how the laws impact on their particular operations and responsibilities. Not only will this benefit these managers in their understanding of our tax laws, it will also assure uniformity of information disseminated in all areas of the Commonwealth.

We have initiated our Procedural Audit Program and have completed one, and will soon complete a second audit. The object is to check compliance with the procedure as defined in the Procedure Manual and suggest changes where efficiencies may be realized.

The Bureau has prepared written directives for the Department covering the receipt, control, processing, storage and safeguarding of all the miscellaneous Federal Tax information received from the Internal Revenue Service. The Bureau has worked with the Director of Budgets to furnish locked file cabinets, bar locks, combination locks and other security devices to protect Federal information entrusted to our custody. Flow charts have been developed for all operations associated with the processing of magnetic tapes. Paper documents furnished by the Internal Revenue Service Control Registers were also drafted to tract the Federal information from date of receipt, through each of the processing operations, up to its destruction.

A written directive has been issued standardizing the procedures used to document the destruction of Federal Tax materials. Destruction of all these records comes under the jurisdiction of the Internal Security Bureau. All tax documents coming to the State from the Internal Revenue Service, or transmitted from us to the Internal Revenue Service, clear through the Internal Security Bureau.

The goal for training our supervisory personnel will be met. We were fortunate to have three of our top management employees attend a Basic Management Course offered by the Internal Revenue Service. In conjunction with these three employees we have developed a "first" first-line supervisor course. This course will be taught by Deputy Commissioners and Bureau Chiefs and will cover all major functions of the Department and the relationship of human development. The purpose of this course is to make all our supervisory personnel cognizant of the tools of their position and the application of Management Techniques in their daily dealings with employees.

Abatements used to wend their way through the Department without any contact with the taxpayer until granted or denied. Our new procedure acknowledges receipt of the taxpayer request through our computer, the claim number for inquiry is made known to the taxpayer and a series of status notification is sent to the taxpayer as the claim is processed. This minimizes inquiries and keeps processors on their toes. A by-product of the computer notification is the development of an aging report of all abatement requests received. Also included in the abatement procedure is a system of surveying abatement requests where the amount is under a certain dollar criteria. Hopefully, within the next nine months to one year we will be in the position of handling all abatement requests within a 120 day period.

We intend to establish a complete Instructor Cadre. With the approval of the Boston District Director of the Internal Revenue Service, we will be allowed to have several of our employees attend the next Basic Instructor Course offered by the Internal Revenue Service. These individuals will return and train those employees we have identified as potential instructors.

— Nicholas Rimpas

Stephen M. Politi

LEGAL BUREAU

The Legal Bureau has four primary functions: (1) to represent the Commissioner in tax litigation, (2) to enforce available remedies in tax collection, (3) to render internal opinions and domicile determinations, (4) to provide general legal support to the Department.

The Bureau represents the Commissioner on appeals to the Appellate Tax Board and Probate Courts and at hearings in the Federal Bankruptcy Court. When requested or designated by the Attorney General, the Bureau represents the Commissioner before the District, Superior, Appeals, and Supreme Judicial Courts.

In fiscal 1980, there were 176 appeals to the Appellate Tax Board, 25 Probate Court appeals, 18 District Court appeals, and 26 appeals to the Superior Court. These suits were brought in the areas of personal income, inheritance and estate, sales and use, meals, urban redevelopment, and corporate excise taxes and also included disputes relating to values established by the Commissioner for purposes of local taxation.

Vigorous civil enforcement of the Department's statutory remedies in tax collection cases can not only produce revenue, but also act as a significant deterrent to recalcitrant taxpayers. This year, the Bureau conducted a seizure of tangible personal property; the property was sold at auction and the proceeds applied to the taxpayer's account. An aggressive policy with respect to seizures has been adopted by the Bureau.

The Bureau intends to initiate foreclosure suits to enforce the Department's liens against real property. These suits act as a deterrent, in addition to producing revenues.

In addition, in the event of a foreclosure sale or sale by execution on a judgment by third parties, the Bureau initiates necessary action to ensure that Massachusetts tax liens are accorded proper priority.

The Bureau has provided continuing assistance to the Compliance Bureau in establishing a viable Bankruptcy Section, emphasizing changes in applicable Federal Bankruptcy Law. The Bureau also undertakes collateral negotiations necessary to secure installment payment agreements, and has had repeated success in seeking sources of available funds to liquidate outstanding tax liabilities, and has assigned counsel to the inheritance tax collection drive.

The Legal Bureau renders formal opinions and informal advice to the Department regarding the interpretation of tax statutes and court decisions as well as procedures to be followed in tax administration. While these opinions cover all aspects of taxation, intensive support is offered in these areas:

During the 1979 fiscal year, a Domicile Section was established within the Bureau charged with making the necessary domicile determinations which arise in the administration of income, estate and fiduciary tax returns. The Section also makes determinations regarding individuals living within the state who have failed to file returns.

The centralization of this function enabled the Bureau during 1980 to upgrade domicile determination procedures, thereby safeguarding revenue to which the Commonwealth is entitled and eliminating a substantial backlog. The Domicile Section has been upgraded and expanded to include such functions as necessary field investigations both within and without Massachusetts.

The Bureau assists the Public Information Officer in processing requests for documents, records, and other information under the state's public records law. This support has ensured the public prompt and efficient service while protecting the confidentiality of tax information which is not subject to disclosure. The Bureau represents the Department in instances where disclosure decisions have been appealed to the Supervisor of Public Records, and responds to subpoenas for various records.

The Legal Bureau also provides a variety of general legal support to assist the Department in its daily operations.

The Bureau prepares and reviews agreements for the exchange of tax information with other states.

The Bureau is also charged with the resolution of forgery claims relative to the unauthorized negotiation of refund checks, necessitating the drafting and review of taxpayer affidavits. Approximately 325 such claims were filed this past fiscal year.

The Bureau negotiates and administers the leases and tenancy-at-will agreements for the office space used by the Department outside the Saltonstall Building location. These sites include nine district offices, the facilities at the Lyman School, in Westboro, and four out-of-state tax offices.

The Bureau also represents the Department in its contract and lease negotiations for data processing agreements which provide the equipment and programs essential to the processing of tax returns and information. Substantial support has been given to the procurement of a new bank operated lock box system, designed to improve the Department's cash management. The Bureau also participates in the procurement of various professional service contracts needed by the Department.

Finally, the Bureau represents the Department in hearings before the Civil Service Commission.

— **Stephen M. Politi**

Walter J. McCarthy

PERSONNEL BUREAU

Throughout the past fiscal year, the Personnel Bureau has streamlined many of the operations within the Bureau in order that personnel actions are done more efficiently.

The Personnel Bureau performs many diversified duties such as administering attendance policies, preparing the departmental payroll, interviewing applicants, screening resumēs, answering employee health and life insurance inquiries, processing industrial accident claims, inventory control of the departmental forms and supplies, labor relations and affirmative action policy.

The Personnel Bureau administered the promotions of 500 employees and the hiring of 240 new employees during the last six months of fiscal 1980.

The Bureau is playing an active role in implementing the Governor's Equal Employment Opportunity Affirmative Action Policy. An Affirmative Action Task Force, composed of a cross section of departmental minority and women employees, was established in June 1980. This Task Force was formed to act as a sounding board for minorities and women within the department. Meetings are held monthly, at which time problems are aired. The Task Force communicates with the Personnel Bureau on problems of hiring, promotional opportunities, transfers, etc. Through the Task Force the Personnel Bureau has a vehicle to help the Department attain its affirmative action goals.

The Bureau serves as a liaison for the Department of Revenue employees and the Massachusetts Employee Assistance Program (MEAP). This program was established as a pilot project in May 1978 to provide special health services to approximately 4,000 state employees within nine participating agencies. The Department is concerned with human problems that affect an employee's health and well being. Behavioral/medical problems such as excessive drinking, drug abuse, financial, legal and marital difficulties are often progressive and more disabling than physical injury or disease. These problems when not identified in their early stages can severely affect a person's functioning on and off the job. The purpose of the MEAP program is to confidentially assist an employee as early as possible and when necessary, motivate an employee to such help and be sure that helpful and healing assistance has been given.

The Bureau's involvement in the State-wide Classification Study is completed and this should mean a reduction in the many job titles within the Civil Service System.

With the authorization for establishment of three new offices in Chicago, Houston and Los Angeles, in addition to the changes in authorized in-state positions, the Personnel Bureau has been writing job specifications and accepting job applications for these new positions.

In fiscal 1981, the Personnel Bureau will be focusing on the following areas; Hiring over 100 new employees, promoting 100-200 employees, and staffing the Department at a constant level of 1500 employees. The Bureau will also be playing a major role in the settlement of the Collective Bargaining Agreement between the State and the National Association of Government Employees.

The Personnel Bureau has been working closely with the Internal Security Bureau in the development and implementation of an Employee Performance Evaluation System. This system has been used with great success in making approximately 500 provisional promotions in fiscal year 1980. Our goal is to expand the use of the Employee Performance Evaluation to serve such uses as periodic appraisal of work performance, referrals to Massachusetts Employee Assistance Program due to poor work performance, allowances for educational leave of absences to deserving employees and substituting the employee performance evaluation for the written portion of Departmental promotional examinations.

— **Walter J. McCarthy**

Elizabeth Cox

PLANNING AND RESEARCH

The Planning and Research Bureau has four major functions, each of which is assigned to a section within the Bureau. These sections and their responsibilities are:

Forms Design, Control and Procurement Section is responsible for designing, revising and procuring all tax returns, instructions and schedules, information returns, tax licenses, envelopes, etc. During the 1980 fiscal year, 235 forms were procured through outside vendors. These included 21 new forms, 78 major revisions and 148 re-orders. Internal printing through Central Reproduction and a Bureau stencil-maker operation filled approximately 1000 requests for forms, press releases, rules and regulations, schedules and form letters.

Local Aid Section, with the approval of the Commissioner of Revenue, estimates state and county assessments, charges and state aid to 351 cities and towns and 82 regional school districts. These estimates are required to be used by municipalities in the determination of local property tax rates. In addition, the Section makes actual reimbursements and distributions to local governments and monitors payments for programs administered by other state agencies. The Section also confirms actual payments made when confirmation is requested by private firms auditing accounts of specific cities, towns or regional school districts.

Research and Statistics Section prepares statistical tables and information pertaining to local property exempt from taxation, revenues collected by the Commonwealth and the effect of proposed legislation on state and local revenues and fills requests for information received from local, federal and other state agencies. This section also aids in the compilation of research and statistical data for public and private organizations, news media and individuals.

Tax and Other Publications Section is involved in the writing of tax pamphlets, manuals and summaries to be used by the general public as guides for understanding Massachusetts tax obligations. The organization and preparation for printing the Commissioner's Annual Report is also a function of this Section.

1980 fiscal year accomplishments

For the first time, 1,009,332 Forms 1 and Instruction Booklets for 1979 were ordered to be addressed and mailed by the vendor thus relieving the Data Services Bureau of the tremendous volume of addressing and mailing of year-end tax returns, saving many man hours previously used for these purposes.

Personnel of the Bureau participated in a course given to executives of many state departments and agencies to acquaint them with the work and responsibilities of the various Bureaus of the Department of Revenue.

Four members of the Bureau successfully completed a Forms Design Course given by American Management Associations.

Payments computed in the Bureau and certified by the Commissioner of Revenue to cities, towns and regional schools in 1980 totalled over $1 billion for the first time in history. A schedule of 1980 actual payments to cities, towns and regional school districts follows.

Cities and Towns	1980 Actual Amounts Distributed
Local Aid Fund	
School Aid, General Laws, Ch. 70	$ 644,956, 865
Lottery, Beano	63,057,764
Additional Assistance	143,000,000
Highway and Transit Development Aid	18,469,803
Police Career Incentive Pay Program	5,103,226
Urban Redevelopment Corporation Excise Fund	17,089,462
Highway Fund, Motor Fuels Excise	41,539,103
Sub-total, Cities and Towns	$ 933,216,223
Regional School Districts	
School Aid, General Laws, Ch.70	73,318,076
Total, Cities, Towns and Regions	$1,006,534,299

Three pamphlets were completed, printed, and made available to the public during the fiscal year. These included Business Corporation Excise Tax, Withholding of Taxes on Wages and Sales and Use Taxes, including Sales Tax on Meals. Local Aid information included in the 1981 Cherry Sheet Manual published by the University of Massachusetts was revised and expanded.

1981 fiscal year goals

To order Forms 1-ES and 355-ES addressed and mailed directly by the printer to taxpayers required to file and pay 1981 estimated income and corporate taxes, thereby relieving Data Services Bureau of this task;

To obtain a reduction in our mailing expenses, envelopes will be ordered according to United States Postal Regulations for Presorted First Class Mail. The discount allowed will result in substantial savings in our mailing costs;

To continue the series of ABCs of Massachusetts Taxes by completing volumes relating to Resident and Non-Resident Personal Income Tax, Estate Tax, Motor Fuels, Alcoholic Beverages, Cigarettes, Room Occupancy and the Taxation of Massachusetts Banks and Insurance Companies;

To update and expand the Massachusetts Tax Summary Publication dated January 1, 1978 to reflect all legislative changes affecting rates, interest, deductions, credits, penalties and tax bases;

To develop and implement filing booklets for business registrations, business corporation excises and estate tax.

— Elizabeth Cox

John J. White

RULINGS AND REGULATIONS

The purpose of Rulings and Regulations Bureau is to centralize the preparation and issuance of tax regulations and letter rulings with the goal, over a period of time, of reducing to readily accessible written form a comprehensive body of the Department's interpretation of Massachusetts tax statutes. Regulations will be prepared in the following areas: (1) administrative; (2) sales; (3) income; (4) estate; (5) corporations; (6) property; (7) miscellaneous taxes (cigarettes, deeds, alcohol, fuel, etc.).

Regulations are prepared and promulgated in accordance with the State Administrative Procedure Act, General Laws Chapter 30A. Public hearings are held upon all proposed regulations (other than emergency regulations which are effective for only three months). Regulations approved by the Commissioner must also be approved by the Secretary of Administration before filing with the Secretary of State.

In the fiscal year ending June 30, 1980 public hearings were held on the following proposed regulations which were subsequently promulgated as final regulations:

60A.01	Motor vehicle excise - revocation of registration
62.50	Income tax - residential energy credit
62C.19	Extensions of time for filing returns
62C.37	Abatements
64H.02	Sales tax - motor vehicles (amended)
64H.04	Sales tax - printing (amended)
64H.05	Sales tax - advertising

The Bureau also prepares letter rulings to taxpayers. A "letter ruling" is an advisory ruling issued in writing to a taxpayer or his authorized representative by the Commissioner of Revenue which interprets and applies the tax laws to a specific set of facts. The letter rulings are edited to remove material which would identify the taxpayer and are numbered and forwarded to the tax services for publication.

The Bureau published 73 letter rulings in fiscal 1980 (as compared to 23 in fiscal 1979). Of these, 29 dealt with income taxes and 38 with sales taxes. The balance dealt with corporate, deeds and fuels taxes.

The Bureau maintains a mailing list for tax practitioners and other persons interested in new tax regulations. Those on the mailing list receive notices of hearings and copies of proposed, emergency, and final regulations. Letter rulings are not distributed to the mailing list but are distributed within the Department and are available for public inspection and will be reproduced for a nominal charge.

The Bureau also prepares Technical Information Releases (T.I.R.). TIRs are issued at irregular intervals when the need arises to publish the Department's position on a particular issue but where a formal regulation is not required.

The following Technical Information Releases were published in 1980:

TIR 79-3	Gasohol
TIR 79-4	Alcohol as a Special Fuel
TIR 79-5	Room Occupancy Excise: Rentals for More Than Ninety Consecutive Days
TIR 79-6	Income Taxation of Gambling Winnings
TIR 80-1	Income Tax Withholding by Trustees of Certain Charitable Trusts
TIR 80-2	Income Tax Treatment of Interest and Gains on Certain Bonds

— John J. White

DEPUTY COMMISSIONER

Division of Audit

In fiscal 1980 the Division of Audit walked down streets never walked before; shook trees never shaken before; brought forth fruit never harvested before.

In essence, the Division and its bureaus, Audit, Compliance, Corporations, District Offices, Excises and Special Intelligence, through an aggressive and expanded audit program, brought in an additional $41.9 million — something never before accomplished in the history of the state.

The primary purpose of my position is to coordinate and direct the operations of the Audit Division in the administration and enforcement of the tax laws.

The overall objective of the Division is to encourage maximum voluntary compliance with the tax laws. We do this by means of competent, incisive tax audits of taxpayers, assertion of legal remedies to collect taxes assessed and by showing a determination to prosecute criminal tax evasion.

The Audit Division's six major bureaus audit, assess and collect taxes, investigate and recommend prosecution of tax law violators.

The Division's 600 professional, technical and clerical employees under my direction generate in excess of $1.3 billion in tax revenue for the Commonwealth.

In addition to the management responsibility the following is a listing of the delegation of authority:

1. Abatement of taxes assessed and authorization to refund pursuant to G.L. Chapter 58A, Section 37.
2. Waiver or abatement for good and sufficient cause of any penalty imposed pursuant to G.L. Chapter 62C, Sections 33 or 34.
3. Issuance of Releases and Partial Discharges of Massachusetts Tax Liens pursuant to G.L. Chapter 62C, Section 50.
4. Request for hearings to show cause for suspension or revocation of common victular alcoholic beverage licenses pursuant to G.L. Chapter 138, Section 64.
5. Execution of Proofs of Claim on behalf to the Department pursuant to 11 U.S.C. Section 93 (a) and order 21, subdivision (1).
6. Taking testimony and proofs under oath with reference to any matter within the official purview of the Department of Revenue, and in connection therewith to issue summonses and require the attendance and testimony of witnesses and the production of books, papers, records and other data, all provided by G.L. Chapter 62C, Section 70.

—**John F. Coady**

AUDIT

BUREAU

Kenneth R. Jenkins

The Audit Bureau handles the auditing of returns and records of taxpayers engaged in business under Chapters 62, Income Tax; 63, Corporation Excise; 64G, Room Occupancy Excise; 64H, Sales Tax (including Meals); 64I, the Use Tax and 62C, Administrative Provisions Relative to State Taxation.

The primary function of the Bureau is to audit the returns, books and supporting records of taxpayers doing business in the Commonwealth of Massachusetts under the provisions of the chapters of the General Laws as cited above.

Although there exists no withholding tax audit section, every auditor is instructed, when on assignment, to do a compliance check of the Withholding Tax and to audit the same if warranted.

The Motor Fuels and Alcoholic Beverage Tax sections of the Audit Bureau were moved to the Excise Bureau on March 1, 1980. This has led to a more efficient operation because the function now rests in the bureau where all returns and refund claims are housed.

A new Corporation Audit Section was created during this fiscal year to reach out to areas of corporate audit that heretofore have gone untouched. Personnel with experience in Sales/Use Tax and Meals Tax auditing, have for the most part, staffed this new section. By the close of the year, the results were, indeed, encouraging. For the first time in the history of the Bureau, multi-tax type of audits are being done (team auditing — one-call-does-it-all concept). This should be of benefit to the Department and taxpayer alike.

The anticipated results in the Federal Change Section, as a result of the implementation of new organizational procedures, are reflected in the number of cases handled and additional tax dollars generated.

Fiscal Year Ending	Cases Completed	With Change	No Change	Additional Tax Generated
1980	48,568	23,292	25,276	$6,828,901.
1979	22,608	16,464	6,144	4,327,429.
	+ 25,960	+ 6,828	+ 19,132	+ $2,501,472.

In addition, this section continues to get good marks from the Internal Revenue Service in the matter of security and safeguarding of confidential material.

There has been a slowing down of cases reaching assessment with many protested audits now moving to the newly-created Appeal and Review Bureau for hearings with taxpayers prior to any assessment of tax. Additionally, many cases are being moved to the Special Intelligence Bureau for investigation prior to assessment.

As of the close of the fiscal year, the personnel complement of the Bureau stood at 179. Although staffing is at an all time high, better than a third of this number is currently in training. Due almost entirely to the recent development of career ladder opportunities and an improved salary structure, the stability that has so long been sought, is now beginning to manifest itself.

A "nexus" team has been established in the Corporation Excise Section which, when fully operational, will bring additional foreign corporations under the umbrella of the Massachusetts corporation excise tax statute.

The audit selection method for income tax and corporation excise cases is still on a manual basis. An improvement in selection criteria will not realistically be effected until such time as the data from the returns are computer programmed. Such a program is under consideration for the coming fiscal year.

Aside from their audit functions, the personnel of this Bureau lends support, as required, to many of the other bureaus of the Department, to wit:

Assist in taxpayer assistance during the Income Tax filing period;

Aid the Sales/Excises Bureau on abatement problems;

Participate in Appeals and Review hearings;

Prepare material for the Legal Bureau and serve as witnesses for the Department at Appellate Tax Board hearings;

Offer input into proposed regulations and rulings which are promulgated by the Rulings and Regulations Bureau;

Interface with the Compliance Bureau in matters of mutual concern;

Provide statistical material for the Department as it relates to prospective legislation in matters that affect this bureau;

Pursue referrals from the Special Intelligence Bureau;

Serve as instructors in classes prepared by the training section of the Internal Security Bureau.

	Audits Completed	With Change	No Change	Tax Gain
Corporation I	63	56	7	$2,055,221.
*Corporation II	29	29	0	201,060.
Income, Field	1,550	986	564	1,134,405.
**Income, Federal Change	48,568	23,292	25,276	6,828,901.
Meals/Room Occupancy	1,437	991	446	5,744,191.
Sales/Use	758	667	91	9,435,122.
***Motor Fuels	394	230	164	543,013.
***Alcoholic Beverages	28	20	8	86,347.
	52,827	26,271	26,556	$26,028,260.

* - First reporting April 1980

** - Tolerance Program resulted in high numbers of no change audits

*** - Functions transferred to the Excises Bureau as of March 1, 1980

	Tax Gain Through Audit	% Increase Decrease
1977	$22,783,818.	-
1978	24,138,201.	+ 5.9
1979	23,876,350.	- .01
1980	26,028,260.	+ 8.26

To further integrate the new personnel and the new corporate section into the operations of the Bureau;

To seek improvement in audit selection;

To expand, on an ongoing basis, training for new examiners; and periodic seminars for all field personnel;

To increase productivity and to improve the quality of work;

To improve communications between all echelons of the Bureau. To this end, a bureau photocopy machine is necessary to keep all personnel current with statutory changes, departmental legal opinions, rulings, regulations and court decisions.

— Kenneth R. Jenkins

Robert S. Kelley

CORPORATIONS BUREAU

This Bureau handles all matters relative to state taxation of Corporations. "Corporations" include domestic & foreign business and manufacturing corporations, insurance companies, urban development corporations, commercial and savings banks and public utilities. The Bureau provides taxpayers service by telephone and in person, in preparing returns, explaining assessments and interpretation of rulings and law. Employees of the Bureau travel to corporate locations and examine operations to determine if the corporation meets the test to be classified as a manufacturing corporation.

In order to be classified as manufacturing, a corporation must have employees engaged in and machinery used in the manufacturing of a product for sale.

A manufacturing classification is desirable because it eliminates taxation of machinery used in the conduct of business from local property tax and makes it subject to taxation at the state level at a substantially lower rate. A foreign corporation to receive a manufacturing classification must by engaged in manufacturing within Massachusetts.

The Bureau is divided into five sections:

The Miscellaneous Section receives all mail for all types of corporation returns and sorts, assembles and forwards the checks to be validated and sent to the Revenue Accounting Bureau for deposit.

The Validating and Billing Section validates checks and returns or extensions, types bills, certifies warrants and processes delinquents and non-payments.

The Assessing Section verifies the amounts filed and claimed on corporation returns, makes appropriate changes, assesses tax returns and prepares for billing and refunds.

The Records and Reference Section records and files all corporation tax returns, records all changes of names and addresses and assigns all account numbers.

The Enforcement Section researches and explains all bills and changes to the taxpayer as well as researches for issuance of Certificates of Good Standing, Waivers, dissolutions and withdrawals.

1980 fiscal year accomplishments

Collections

Banks		
Commercial		$ 37,366,221.13
Savings		$ 33,089,261.72
Corporation Excise		$438,860,299.56
Insurance Companies		$111,517,070.21
Public Utilities		$ 23,067,862.74
Urban Redevelopment		$ 17,410,554.08
Included in the above collections -		
Federal Changes	2,497	
Billed and Paid		$ 8,774,314.68
Abated		$ 553,605.13
New York Office		
Audits	137	
Total Billed		$ 6,601,993.00
Other Activity		
Certificates of Good Standing	2,813	$ 14,065.00
Tax Waivers	602	$ 3,010.00

Training Program

A training program for the new "Corporate Audit Division" for those employees appointed to this section was conducted in the Corporations Bureau. These classes were conducted over a three month period.

Corporation tax returns and General Laws, Chapters, 62C and 63 were examined and reviewed.

1981 fiscal year goals

The Corporations Bureau is in process of being converted to computerization. This will enable employees to devote additional time to assessing and reviewing for audit an increased number of returns.

Personnel are being interviewed in order to select back-up people to train in the field of insurance and banks.

— Robert S. Kelley

ugustine V. Rancatore

COMPLIANCE BUREAU

The Compliance Bureau which organizationally is under the Audit Division of the Department of Revenue, is responsible for the pursuit and collection of all non-voluntary and delinquent tax liabilities. Included in these functions is the responsibility for development and implementation of programs designated to bring about an increase in the voluntary compliance of all taxpayers, be they individuals or corporations, with the tax statutes of the Commonwealth of Massachusetts.

The Compliance Bureau operates on a functional basis which comprises two divisions, namely, Collection and Enforcement.

Collections Division

9 District Office Collection Units
2 Boston Office Collection Units
3 Boston Field Collection Units
1 Special Procedures Unit
    (a) Tax Waivers
    (b) Certificates of Good Standing
    (c) Alcoholic Beverage/Common Victualler License Transfer
1 Bankruptcy Unit
    (a) Insolvencies
    (b) Public Disclosure
1 Registration and Orientation Unit (new)

Enforcement Division

2 Filing Enforcement Units
1 Motor Vehicle Unit

Laterally, the services of the Department's New York Office is utilized to pursue collection and investigation of cases arising out of New York, Pennsylvania, Ohio, and New Jersey.

The duties and responsibilities of each unit are as follows:

District office collection units

The Commonwealth of Massachusetts, for purpose of collection activity, has been divided geographically into nine territories; each with a District Tax Office to service the area. Within the District Office System there are 12 Collection Units assigned to these various offices. Each unit is responsible for the collection of delinquent and outstanding accounts which are located within their geographical area. In addition to their collection activity, each unit is responsible for the registration of taxpayers engaged in activities in which by statute they are required to be registered with the Commissioner of Revenue. Further, each unit must conduct research and investigation to determine assets and liabilities for the purpose of utilizing liens and levies, and implement the revocation process as to Meals/Alcoholic Beverage Tax certificates and Sales Tax certificates for the failure to file or pay the respective tax.

Boston office collection units

The personnel which complement these units operate primarily from the Boston Office and are not assigned to field activity. The major areas of concentration for these units are the Estate Tax/Inheritance Tax and the Corporation Excise Tax.

The above areas require substantial investigative research through various State agencies, including the Secretary of State's office and various probate records.

Boston field collection units

The responsibilities and functions of these units parallel those of the District Office Collection Units, except that geographically they service the congested Metropolitan Boston area. These Boston Field Units are also instrumental in conducting specialized projects which may be implemented.

Special procedures unit

Specially trained personnel of this unit service those areas which have a direct effect upon the legal and business communities in complying with provisions of taxing statutes and other applicable statutes in so much as they relate to certain provisions within the tax laws: Specifically; G.L. C.62C, sections 51 and 52; G.L. C.138; G.L. C.106, 6-101, et. seq.

This unit's function is divided into three areas consisting of Tax Waivers, Certificates of Good Standing, Alcoholic Beverage and Common Victualler License Transfer Clearances and Bulk Transfers under the Uniform Commercial Code.

The duties include research, investigation and enforcement of the taxing statutes as they apply to the Commissioner's issuance of various certificates, clearances and approvals to the business and legal communities.

Bankruptcy unit

This Unit of the Compliance Bureau is divided into two specialized areas comprising Individual and Corporate Insolvencies, and Public Disclosure under Chapter 543 of the Acts of 1978.

The Involvency Unit is responsible for the administration preparation, and research necessary for the submission of accurate Proofs of Claim in all Bankruptcies, Chapter 11 Proceedings, Chapter 13 Arrangements, Federal Court Receiverships, Assignments for the Benefit of Creditors and Trust Mortgages.

The Public Disclosure Unit is responsible for the assembling, correlation, verification and updating of the List of Delinquent Taxpayers required to be published annually by the Commissioner of Revenue pursuant to Chapter 543 of the Acts of 1978.

Registration and orientation unit

This newly developed unit within the Compliance Bureau has the responsibility to secure registrations from all businesses subject to taxation in Massachusetts. Additionally, it serves as the central clearinghouse for all registrations submitted through the District Office system.

This unit has been instrumental in establishing a dialogue between the Department of Revenue and the 351 Cities and Towns of the Commonwealth by securing from those municipalities listings of all businesses which are required to be licensed or registered with the municipality in order to conduct activity in that community.

These listings become the subject of a matching process to determine which entities or individuals are registered with the Department for purpose of taxation and those which are not registered but required to be registered for purposes of taxation, thus minimizing lost tax revenue.

1980 fiscal year accomplishments

The achievements of the Compliance Bureau can best be illustrated by an analysis of cases completed and revenues collected.

Estate and Inheritance Tax
1024 Cases paid $2,533,427.13

	Amount	
Delinquent Non-Filers	Billed	Paid
Sales Tax on Meals/Alcoholic Beverage	$3,343,827.59	$1,380,602.08
Withholding Income Tax	$2,351,267.75	$1,946,691.02
Sales/Use Tax	$1,191,431.25	$1,086,985.91

On March 17, 1980 the Compliance Bureau initiated a collection drive directed at 748 delinquent Corporate Excise taxpayers which resulted in $2,998,552.54 paid.

The Special Procedures Unit processed a combined total of 3,911 cases - paid - $1,757,802.77.

The Bankruptcy Unit achieved total collections of $1,248,020.02.

The newly formed Registration and Orientation Unit thus far is responsible for registering 116 businesses and securing 191 delinquent tax returns from operational businesses not previously registered.

The Compliance Bureau has available two very useful and productive instruments for the collection of delinquent tax liabilities. They are the Massachusetts Tax Lien and the Notice of Levy.

Through the utilization of these instruments by the Bureau, 2,471 liens and 2,283 levies, there was collected a total of $2,590,158.95.

The following chart illustrates the dramatic increase in revenues collected for an eight-year period concluding with fiscal year 1980.

1972-1973	$10,307,787.58
1973-1974	$11,414,907.64
1974-1975	$11,953,259.43
1975-1976	$15,006,409.74
1976-1977	$25,968,443.12
1977-1978	$29,854,863.34
1978-1979	$34,516,148.58
1979-1980	$55,014,531.69

The 1980 fiscal year revenues reflect an increase of $20,498,383.11 over the previous 1979 fiscal year. This dramatic increase reflects the dedication of all Compliance Bureau personnel which enabled the Bureau to surpass its estimate of $52,000,000, which it projected at the beginning of the 1980 fiscal year. It is interesting to point out by way of comparison that the Boston Office Collection Unit, in and of itself, collected $10,061,052.90, which amount nearly equals the total revenues collected during the 1972-1973 fiscal year.

The following table reflects an analysis by completed cases for fiscal year 1980 with the previous year's totals.

fiscal years	1979	1980
Sales/Use	8,922	10,832
Meals/Alcoholic	11,930	14,838
Withholding	7,709	10,835
Income	6,037	8,560
Corporations	207	1,111
Estate/Inheritance	649	1,024
Miscellaneous	453	728
Protested Checks	1,173	2,781
Delinquent Returns	14,450	23,359
	51,530	74,068

In addition to maintaining collection activity during the filing period, Compliance Bureau personnel are assigned to and assist the Taxpayer Assistance Bureau and the District Offices Bureau in the preparation of tax returns by providing technical assistance to taxpayers in the preparation and filing of tax returns.

The Compliance Bureau in conjunction with the Legal Bureau implemented a new program of seizing property of delinquent taxpayers for non-payment of Massachusetts taxes, and subsequently auctioning such property at public sale and utilizing the proceeds to reduce the delinquent taxpayers' liability.

The development of this program opens a new area of revenue production for non-payment of taxes and will be expanded during the next fiscal year.

enforcement division

The Filing Enforcement Section is under the supervision of an Assistant Chief of Bureau whose duties and responsibilities consist of the following:

- Narcotic Investigations
- Prostitution/Gaming Investigations
- Federal Revenue Agent's Fraud Reports
- Non-Resident Entertainers
- Failure to File Investigations
- Estimated Tax on Lottery Prizes
- Capital Gains Investigation
- Investigation of Unreported Lotteries
- Raffles and Bazaar Prizes

Recently this Section of the Bureau has been delegated several additional responsibilities, one of which is the development of procedures, in conjunction with the Department's Legal Bureau, implementing the seizure provisions of G.L. C. 62C. Secondly, the Section has been delegated the responsibility of developing, screening, and referring cases to the Department's Bureau of Special Intelligence, the criminal prosecution arm of the Department of Revenue.

The Section, in light of recent legislation, has re-established and redefined its relationships and procedures with local law enforcement authorities with respect to confiscated funds which are impounded as a result of illegal and criminal activities. This revision has proved to be a fertile area of tax revenues by enforcing filing compliance.

Previously, tax revenues were lost due to the failure by taxpayers to report and pay tax, if any, on the sale or exchange of property. As a result of the Section's monitoring and investigating real estate transfers occuring within the various Registry of Deeds Offices, the Department has accelerated the reporting and payment of tax on such transactions. This is accomplished by forwarding to these taxpayers a newly developed letter notice and estimated tax forms for the reporting of this additional income, which is otherwise not subject to any withholding tax. By so doing, the Section has accomplished a two fold purpose: the awareness factor which gives cause to the taxpayer to actually report the transaction; by the filing of an estimated tax return and the payment of an estimated tax, there has been an acceleration of revenues to the Commonwealth.

Lastly, the Section has been delegated the responsibility of supervising those cases referred for criminal action. In cases where restitution is ordered by the courts, this Section monitors the payments.

1980 fiscal year accomplishments

The following analyzes the Section's assessment and collections activities for the fiscal year.

Narcotic Investigations	$ 40,400.00
Gaming Investigations	26,953.00
Federal Revenue Agents Fraud	304,886.00
Non-Resident Entertainers Reports	157,256.00
Failure to File	3,257.00
Lottery Prizes Estimated Tax	52,091.00
Capital Gains Estimated Tax	52,305.00
Unreported Lottery, Raffle and Bazaar Prizes	20,975.00
Miscellaneous Activities	
1978 M 4868's with Protested Checks	7,793.00
Meals Tax	1,050.00
Total	$666,966.00

1981 fiscal year goals

In viewing fiscal year 1981 the following represent some of the major goals which will be attained by the Compliance Bureau:

Increase to $60,000,000.00 the revenues collected

Complete utilization of the accounts receivable inventory system

State wide registration project for Meals/Alcoholic Beverage Tax vendors will be completed

Expansion of the newly instituted Seizure Program

Expand and increase referrals for civil actions to the Legal Bureau

Implement newly passed legislation regulating Flea Markets and the collection of Sales Tax.

— Augustine V. Rancatore

Henry A. Dardeno

DISTRICT OFFICES BUREAU

The function of the District Offices Bureau is to preside over the administration of the District Offices. The District Offices render assistance to the taxpayers and their representatives, act as a collection and receiving point for payments and tax returns and administratively assist the functional activities of the groups assigned to each office from the Audit and Compliance Bureaus. Succinctly, District Offices operate as mini tax departments in all nine locations, namely, Hyannis, Fall River, Brockton, Salem, Lowell, Fitchburg, Worcester, Springfield and Pittsfield.

Organizationally, each District Office is sectioned into three groups:

Office Group-Activities include, but are not limited to rendering assistance to taxpayers in the preparation of tax returns and forms, securing answers to tax refund and tax bill inquiries and receiving over the counter payments and returns for transmittal to the main office in Boston. This group also provides clerical assistance to all groups, maintains administrative office records and lends logistical support to the Audit and Compliance Groups.

Audit Group - Performs desk and field audits on those tax returns assigned by the Chief of the Audit Bureau to whom they are functionally responsible.

Compliance Group - Performs office and field collections on all types of tax bills and receivables assigned by the Chief of the Compliance Bureau to whom they are functionally responsible.

1980 fiscal year accomplishments

The District Offices Bureau completed its year long term of rendering taxpayer assistance involving the preparation of Motor Vehicle, Recreational Vehicle and other Sales Tax returns, as well as, the great volume of Income Tax returns prepared during the Income Tax filing period beginning January 1st through April 15th of each year.

Examiners assigned to the Office Groups were involved in two special compliance drives during 1980. One involved tax registration of any old or new business establishments which had failed to comply with the statutes. The first phase of this drive was successfully completed on June 30, 1980. The drive primarily consisted of taxpayers' compliance with filing Form TA-1, Registration Application.

The other drive consisted of collecting on bad checks given in payment of Motor Vehicle Sales Taxes. These were checks that taxpayers issued to the Registry of Motor Vehicles in payment of their Sales Taxes due on motor vehicles prior to registration. In many instances one check was drawn to pay for the Sales Tax and the Motor Vehicle Registration Fee. This collection drive satisfied the motor vehicle registration fee, as well as, the motor vehicle sales tax liability.

In cooperation with the Department's Budget Director, an onsite study of equipment and personnel needs of each district office was completed in an effort to upgrade equipment and increase the personnel complement.

1981 fiscal year goals

Some of the major goals anticipated for fiscal 1981 consist of:

Continuing the tax registration drive along with seeking out any deliquent tax returns due.

The Bureau is hopeful that it will be able to either expand or re-locate its Fall River, Worcester, Springfield and Pittsfield offices to larger, more desirable quarters. In conjunction with this, the Bureau is also planning the opening of additional district offices during fiscal 1981.

The implementation of data terminals in every district office to assist the Audit and Compliance Groups and render timely answers to taxpayer inquiries.

comparison of 1979 and 1980 fiscal year statistics

Taxpayer Assistance	Quantity	
	1979	1980
In Person	258,268	316,242
Telephone		
Incoming	194,852	247,074
Out Going	103,216	120,267
Mail		
Incoming	53,887	71,800
Out Going	90,288	136,642
Collections and Assessments		
Over the Counter Payments	$ 9,346,299.99	$11,989,180.27
Audit Assessments	$ 6,691,708.96	$ 9,766,353.53
Compliance Collections	$17,754,951.11	$24,220,743.00

— Henry A. Dardeno

Charles Curran

EXCISES BUREAU

During the prior fiscal year, this Bureau, known as the Excises Bureau, was in the process of being phased out. However, during the past year, the Commissioner of Revenue determined that it would not be feasible or practical to transfer all of the many functions and duties performed by this Bureau to other bureaus in the Department.

Current plans, consistent with the Reorganization Plan of the Department, do call for eventually transferring the Abatement Sections for Sales, Use, Meals and Room Occupancy Taxes to the Assessing Bureau. The Information Section of this Bureau will be transferred to the Taxpayer Assistance Bureau in the near future.

The Motor Vehicle, Boat, Airplane and Recreation Vehicle Section of this Bureau was transferred to the Compliance Section of this Bureau effective October 1, 1979.

This Section was involved in the furnishing of information to taxpayers and Registry of Motor Vehicles personnel. It processed exemption claims and determined, for sales tax purposes, the realistic sales price on vehicles sold by unregistered vendors and on vehicles acquired by taxpayers through barter or exchange. This unit was also responsible for collecting delinquent taxes and for assessing taxes on documented boats, motor vehicle repair plates and sales at various antique or government surplus car auctions.

Personnel of this Bureau were also assigned to several Registries of Motor Vehicles and the Boston office of Marine and Recreational Vehicles. It was their function to determine that the proper tax was paid on transfers and to approve or deny exemption claims.

Effective July 16, 1979, three of our most highly trained and experienced audit/investigators were transferred to the newly formed Cigarette Enforcement Unit of the Special Intelligence Bureau.

Effective February 25, 1980, ten employees of the Audit Bureau, consisting of tax examiners, senior tax examiners and principal tax examiners were transferred on a permanent basis to this Bureau. They are now engaged in performing field audits in the Motor Fuels Section. On that same date, two principal tax examiners were also transferred to us from the Audit Bureau for the purpose of performing field audits of Alcoholic Beverage tax returns.

The following is a list of the taxes administered by this Bureau and the corresponding revenue generated in Fiscal 1980:

Chapter 64A -	Taxation of Sales of Gasoline	
Chapter 64E -	Taxation of Special Fuels Used in the Propulsion of Motor Vehicles	
Chapter 64F -	Taxation of Fuels and Special Fuels Acquired and Used Within the Commonwealth.	
Total Taxes Collected on the Above Motor Fuels:		$212,034,908.30
Chapter 64C -	Cigarette Excise	$144,018,195.13
Chapter 64D -	Excise on Deeds, Instruments and Writings	$ 12,245,956.04
Chapter 58 -	Section 28, Assessment of Deposits with State Treasurer	$100,569.50
Chapter 138 -	Alcoholic Beverage Excise	$ 80,560,655.13

In addition to the above taxes this Bureau is also charged with the responsibility for receiving all Use Tax Returns which are prepared by businesses or individuals who are not required by law to register as vendors but are required to file and pay taxes on purchases of tangible personal property acquired for storage, use or other consumption in the Commonwealth.

The Bureau also handles all correspondence pertaining to the dissemination of information, tax laws, rules, regulations and abatement applications for the Room Occupancy Tax and the Taxation of Retail Sales (including Meals).

A summary of the activities and achievements of the various sections of this Bureau for Fiscal Year 1980 is as follows:

abatement section

The Abatement Section receives and processes all abatement applications pertaining to Sales, Use, Meals and Room Occupancy Taxes.

Claims generally fall into one of three categories: taxpayer made an error on his return as filed; taxpayer was audited by the Department and wishes to formally appeal an assessment as a result of the audit; or the taxpayer is appealing on legal issues resulting from a different interpretation of the law.

Hearings were held with taxpayers or their legal representatives relative to their applications for abatement. Proposed audits were referred to the Audit Bureau based on information obtained in the processing of abatement claims and information furnished by informants both by mail and telephone.

During the 1980 fiscal year, the following abatements, totalling $6,602,470.35, were processed by this section.

Type	Number	Amount
Sales and Use	7,877	$ 3,959,599.67
Motor Vehicles	2,448	309,634.82
Meals	5,377	2,254,485.64
Room Occupancy	596	78,750.22
Totals	16,298	$ 6,602,470.35

Included in the above amount is the sum of $1,323,312.16 for accounting adjustments or inter-office transfers caused primarily by the taxpayer filing the wrong type of return.

Based on errors on returns discovered in the processing of applications for abatement, the following additional taxes, interest and penalties were collected.

Sales and Use	$ 376,820.28
Meals and Room Occupancy	68,653.82
	$ 445,474.10

alcoholic beverages section

This Section processed 1,015 monthly returns during the fiscal year. These returns were desk audited. These desk audits resulted in the assessment of an additional $18,219.00.

Fifteen abatements were processed during the year for a total of $15,315.39.

Forty-one field audits were conducted which generated $116,909.85 in additional revenue.

assessments for deposits with state treasurer

The Care and Custody of Insurance Deposits in trust with the State Treasurer involves a tax based on 1/20 of 1% of the average of such deposits for the year last preceding such assessment. The State Treasurer's office furnishes this Bureau with the average yearly balances of these deposits but computations and billings are completed by this office. More than three hundred bills were prepared last year.

cigarette excise section

The Cigarette Excise Section is entrusted with the complete administration of this tax as it pertains to the issuance of licenses to manufacturers, transportation companies, unclassified acquirers, vending machine operators, wholesalers and retailers. It is also responsible for authorizations granted to stampers for applying decals or stamps on packages of cigarettes. Credit is issued to stampers by fiscal agents (banks) based on amounts approved by this Bureau. The value of credit is contingent upon the value of the bond required by the Department. There are 93 authorized stampers and 16 fiscal agents.

Stampers are required to file monthly returns which are desk audited by this Section. All stampers are also subject to field audits which are assigned on a regular basis. During the 1980 fiscal year, fifty-seven stampers and fifteen fiscal agents were audited. Additional taxes assessed as a result of these audits amounted to $60,010.74.

License and Decal applications processed by this section are as follows:

Vending Machine	18,060
Wholesalers	105
Unclassified Acquiriers	11
Manufacturers	1
Transportation Company	1
Over-the-Counter retail licenses	1,431
Total:	19,609

Applications for abatement of cigarette taxes are also processed by this Section. The applications are primarily based on claims relating to misapplied stamps or impressions, or because of unsalable cigarettes in the possession of stampers.

Abatements processed during fiscal 1980 numbered 663 and amounted to $694,235.11. Disallowed claims amounted to $11,166.53.

deeds excise section

There are twenty-one Registry of Deeds offices in the Commonwealth. Collections from these registries are warranted through the Revenue Accounting Bureau. Returns and payments are remitted to the Department on forms supplied by this Bureau, and are due on or before the tenth of each month. The returns are an accounting to the Commissioner for all sales processed by each registry during the preceding calendar month. The revenue is based on the value of the stamps placed on deeds by machines located in these offices.

Personnel is this section visit these registries, which are located throughout the state, to reset meters and install tapes. They examine the ascending and descending balances on the meterheads and compare the figures with returns filed with this Bureau.

Applications for abatements in this area are minimal. Last year only fourteen applications were processed. The amount abated was $1,402.50.

motor fuels section

gasoline

This Section is responsible for the issuance of licenses and the determination of the value of bonds required by the distributors, unclassified importers and unclassified exporters. All of these licensees are required to file returns which are sorted and posted manually and payments therefore are processed immediately.

There were 198 licenses issued in the above categories during fiscal 1980.

All returns are desk audited. Returns requiring more detailed inspections and verifications are assigned to the field audit section.

Additional taxes, interest and penalties assessed as the result of gasoline audits amounted to $112,027.42.

special fuels

During fiscal 1980, the following licenses were issued in this category:

Suppliers	1,765
User-Sellers	1,004
User of Special Fuels	296,375

Suppliers and User-Sellers are required to file monthly returns with this Bureau. These returns are desk audited and if required, they are assigned to the field audit section for further verification.

Additional taxes, interest and penalties assessed as a result of these audits amounted to $494,081.39. That figure represents the production of the audit staff only from the time of their transfer to this Bureau on February 25, 1980.

motor carriers

During fiscal 1980, the following licenses were issued in this category:

Motor Carrier Licenses	15,959
Motor Carrier Vehicle Licenses	282,208

Quarterly returns are filed by motor carriers. These returns are also desk audited and if circumstances require, some of them are also assigned to field auditors for more detailed inspection.

Additional taxes, interest and penalties assessed as a result of these audits amounted to $10,886.27.

motor fuel refund claims processed

Type	Number	Refunded	Disallowed
Gasoline	2,643	$ 692,004 04	$ 41,361.34
Special Fuels	404	$ 441,519.24	$ 21,370.77
Motor Carrier	972	$ 847,304.34	$111,347.06
MBTA Reimbursements	32	$1,028,281.59	$ 17,996.47

motor vehicle excise abatement section

This Section processed 1,294 abatements in the amount of $70,363.18.

These abatements apply to motor vehicles which are garaged outside the Commonwealth or which have no permanent place of garaging in the Commonwealth, and the excise tax on such vehicle is payable directly to the state.

The abatement activity in this area has been increasing greatly because of the drive by the Registry of Motor Vehicles to register vehicles which have been registered in neighboring states by Massachusetts residents.

Although this Section processed all claims for abatement, the excise taxes generated from the value of vehicles in the above category are billed by the Revenue Accounting Bureau and all tax payments are submitted directly to that Bureau.

information and registration section

This Bureau operates an Information Section which receives requests by telephone, mail and in person on a consistent basis for assistance relating to Sales and Use Taxes. This Section also aids applicants for registration as vendors by assisting in the preparation of applications for registration and in the filing of applications for abatement. Registrations for Withholding, Room Occupancy and Meals Taxes are also processed by this Section.

Certification of exempt purchasers, issuance of consular exemptions, and eligibility letters for organizations exempt from the payment of the sales tax on meals are also processed by this Section.

In addition, non-resident contractors engaged in the performance on construction contracts within the Commonwealth file bonds, as required by law, with this Section. These bonds insure payment of taxes due on tangible personal property acquired for use in the performance of such contracts.

The following is a break-down of the activities engaged in by the employees of this section during the year.

Answering telephone inquiries	39,284
Letters answered by telephone	480
Letters answered by mail	520
Complying with requests by mail for various forms or excerpts of law	5,220
Taxpayers assisted in preparation of vendor registration and providing information to walk-ins	5,075

One examiner assigned to this section collected $390,024.11 in delinquent taxes during the year. In addition, he obtained delinquent returns without payment in the amount of $56,371.95. Returns in the latter category were forwarded to Data Services Bureau for billing.

1981 fiscal year goals

alcoholic beverages section

A major goal in this area during the coming year is to work in conjunction with the Alcoholic Beverages Control Commission and the Department's Special Intelligence Bureau with respect to controlling more effectively the importation of untaxed liquor and malt beverages into the Commonwealth.

cigarette excise section

A primary goal in this area during the next fiscal year is to maintain an increasingly co-operative dialogue between this section and the newly formed Cigarette Enforcement Unit of the Special Intelligence Bureau. We intend to improve the efficiency and effectiveness of both the administration and law enforcement aspects of this important tax.

motor fuels section

We are in the process of organizing two field audit teams in this area. Each team will be headed by a field supervisor and they will perform under the direction of the Assistant Chief of the Motor Fuels Section.

These units will be working and planning in conjunction with our Internal Security Bureau, Special Intelligence Bureau and the Boston Office of the Internal Revenue Service. By coordinating our activities with these other offices, we expect to increase our audit assessments to a measurable degree.

— Charles H. Curran

Carlton R. McClanahan

SPECIAL INTELLIGENCE BUREAU

The Special Intelligence Bureau is under the direction of Deputy Commissioner, Audit Division, who reports directly to the Commissioner. This Bureau has jurisdiction over investigating and recommending criminal tax violations for prosecution. The Special Intelligence Bureau's mission is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws by identifying areas of willful non-compliance, investigating potential criminal violations and recommending criminal prosecution when warranted.

The Bureau consists of two Units. One Unit investigates potential criminal violations of the various tax statutes and the other is a cigarette enforcement unit. The Cigarette Enforcement Unit was created in July of 1979 within the Special Intelligence Bureau and is staffed by a Supervisor, five (5) criminal investigators and clerical support. The principal function of the Unit is the enforcement of the Cigarette Tax statutes and, in conjunction with State and Local law enforcement agencies and the Federal Bureau of Alcohol, Tobacco and Firearms, investigates criminal violations which are estimated to cost the Commonwealth up to $12 million dollars annually in taxes lost to cigarette bootlegging. Procedures have been developed for information gathering and investigations. This includes intelligence data collection, evaluation of information, case assignments and reporting. A program of assistance, liaison exchange of intelligence and education has begun with Federal, State and Local law enforcement agencies. Procedures have also been developed for statistical measurement of unit productivity.

1980 fiscal year accomplishments

The following are the accomplishments of the Cigarette Enforcement Unit for the fiscal year ending June 30, 1980:

Full-scale investigations	20
Arrests (Federal/State Prosecutions)	27
Vehicles Seized	6
Vehicles Forfeited to the State	2
Vending Machines Seized and Forfeited	14
Unstamped Cigarettes Seized and Forfeited	5,000 cartons
Cash seized	$1,000.00
Returned to the General Fund from Sales of Contraband Cigarettes	$8,296.25
Additional Taxes Collected from the Resale of Contraband Cigarettes	$5,335.75
Fines Assessed by District Courts	$6,300.00
Projected Annual Recovery of Cigarette Tax losses from these Cases.	$600,000.00

In addition to indictments secured for cigarette violations as a result of our investigations, indictments were also returned for charges of gaming, receiving stolen goods and possession of narcotics with intent to sell.

The Cigarette Unit recently was assigned three vehicles by the Motor Vehicle Management Bureau and two seized vehicles have been reassigned to the Unit by Motor Vehicle Management. These vehicles will soon be equipped with State Police Mobile Radios. In addition, binoculars and photographic equipment have been acquired and will increase the surveillance capability of the investigators. Three Unit investigators have successfully completed a 40-hour cigarette smuggling detection training course sponsored by the Bureau of Alcohol, Tobacco and Firearms and National Tobacco Tax Association.

The State cases were prosecuted by the Special Assistant Attorney General assigned to the Special Intelligence Bureau.

In the area of other tax investigations, the criminal investigations conducted by our office and prosecuted by the Attorney General and the Special Assistant Attorney General assigned to this Bureau, accomplished the following for the year:

Cases Referred to the Attorney General for prosecution	53
Indictments Returned	64
Cases Closed by the Attorney General	36
Cases Pending Presentation to the Grand Jury	17

The cases closed involved tax liabilities in the amount of $721,218.

In addition to the 53 full-scale investigations referred to the Attorney General for prosecution, there were 16 preliminary investigations conducted and returned to the various bureaus for civil closure due to lack of criminal prosecution potential.

Due to attrition and re-assignments in the Bureau, the criminal tax unit was understaffed approximately 50% for the entire fiscal year.

1981 fiscal year goals

Under the direction of the Deputy Commissioner of Audit we are in the process of developing a proposal for a criminal investigation and enforcement effort in the Special Fuels area. It is intended that this program will be integrated with the Cigarette Enforcement Unit and will be administered by the Special Intelligence Bureau.

Additional goals for the coming fiscal year include increasing the staff to the level attained in the 1979 fiscal year and continued emphasis on the referral of quality cases from the Audit and Compliance Bureaus.

— Carlton R. McClanahan

Division of Processing

getting things done

Lock Box System

The Department of Revenue has implemented a Lock Box System with Essex Bank of Saugus, Massachusetts to process our business tax returns and payments.

With the Lock Box System the Department has accelerated a turnaround of 24 hours and one-day availability of funds.

Gains in processing of one-day availablity will earn interest of $1,650,000.

Central Registration System

The Department has implemented an aggregate business name and address master file. The withholding, sales, meals, and room occupancy taxes have been consolidated on one master file. Central registration is on line via terminals.

Liability and Inventory Control System

The Department of Revenue has implemented a liability and inventory control system that classifies receivables and non-filers by type of tax, taxpayer, and zip code. Assignments are made by computer to Tax Examiners of District Offices and the Compliance Bureau.

Assignments are aged and reflected on a monthly report. Collections of each assignment are on a monthly report for evaluation of assignment effort.

Wage Reporting System

The Department of Revenue has implemented a Wage Reporting System.

Every employer is required to report to the Department of Revenue on a quarterly basis the name of the employee, social security number, and gross wages earned on a quarterly basis. This information is captured via data entry and updated for a wage reporting master file. The wage reporting master file is crossmatched against Welfare, Division of Employment Security, Veteran Services, and the Board of Retirement to detect fraud.

1981 fiscal year goals

1. Computerize all Corporation Excise Tax Returns
2. Centralize Abatement System

(continued on next page)

George Osganian, Jr.

The Mission:
To assist the commissioner in the coordination and direction, as a deputy commissioner in the chief office of the Processing Division which includes the Data Services, Revenue Accounting, and Records Management Bureaus.

Coordinates the mailing, receipt, pre-audit, deposit, and billing of all tax returns.

Directs, coordinates, evaluates, and updates all new systems in a data processing environment.

Exchanges the information and updates procedures in processing with the Internal Revenue Service and other state agencies.

Reviews all laws, regulations, and directives to insure that internal control and financial systems are implemented properly.

Plans, designs, and coordinates all financial reporting and systems for the Department of Revenue.

Coordinates the accounts receivable and financial management systems for the Department.

Coordinates the analysis and studies on the effect of new accounting developments. Directs the documentation of procedures for revenue deposits and payments.

Coordinates the system acceptance testing of new or revised computer applications on financial management systems and also suggests computer applications of these systems.

Coordinates the preparation of weekly, monthly, and annual collection reports with prior year comparison.

Coordinates the implementation of filing systems, color coding, and internal organization of the files.

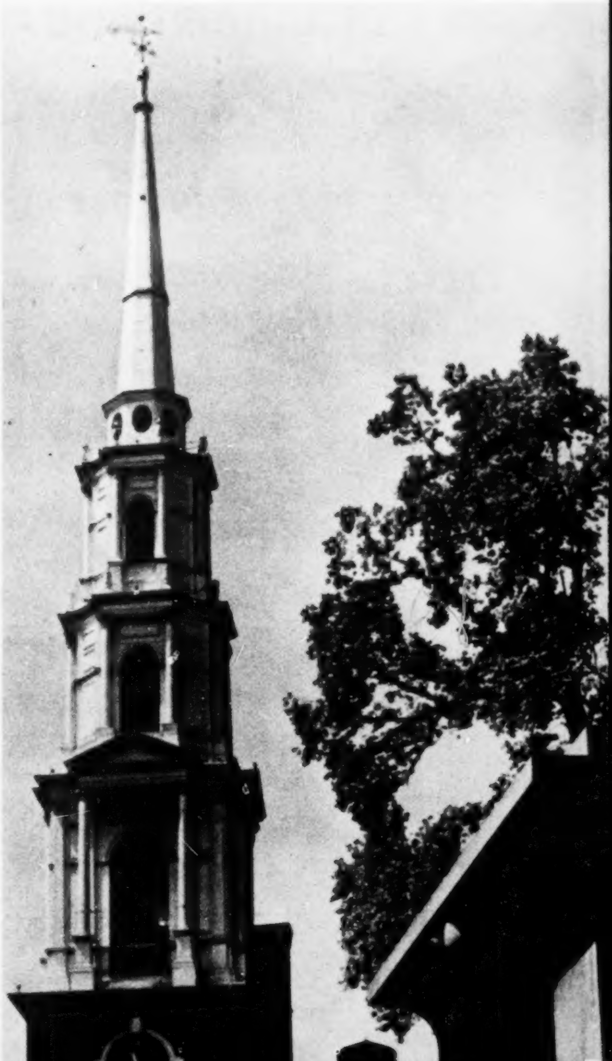
Coordinates the housing of six years of tax returns inhouse and off-site storage.

Coordinates and implements the documentation for destruction of tax returns after six years.

Coordinates and implements history of tax records on hand copy, microfilm or magnetic tape.

Coordinates space planning, maximal use of existing space and alternatives for space shortages.

— George Osganian, Jr.



A.P. O'Halloran

DATA SERVICES BUREAU

The Data Services Bureau acts as a service center for the Department. In general, the Bureau is responsible for:

1. Preparing and mailing out of all tax returns and individual Refund Checks.
2. Receipt of all incoming mail.
3. Opening and establishing standards for incoming mail.
4. Screening and pre-audit of all tax returns.
5. Preparing checks for deposit and tax returns for Data Entry.
6. Data Entry
7. Assignment of accounts receivable and non-filers on a 30-60-90 day aging.
8. Computer operations
9. Systems and Programming
10. Capturing data for Wage Reporting System

1,200,000 Short Form booklets and 1,300,000 Long Form booklets are prepared by Data Services for mailing and sent to an outside firm. All Business Tax returns for Sales, Meals, Rooms and Withholding are prepared for mailing by the Bureau. The Data Services Bureau had a banner year in issuing between January 1, 1980 thru June 30, 1980, 1,800,000 refund checks to individual taxpayers for a total amount of $301,000,000. This task of completing all refunds by June 30 had never before been accomplished.

The following is the filing frequency for all Business Tax returns:

1. Weekly
2. Monthly
3. Quarterly
4. Annual

Taxes most affected by the "packet system" are the Withholding, Sales and Use, Room Occupancy, Individual and Corporation Estimated Tax. Three monthly returns, return envelopes, "Your Copy" are sent in each business tax packet. A Declaration-Voucher and three payment vouchers, with return envelopes and a "Your Copy" are sent in each Estimated Tax packet. Each year an updated magnetic tape is produced, which includes the taxpayer's name, address and Social Security Number. All those who filed a Form 1A "Short Form" automatically receive a "Short Form" packet for the next tax year. The tape is supplied to a vendor, chosen annually by bid, who prints the packet form and imprints the address information, and mails the form directly from the manufacturing plant. Annual volume for these "Short Form" returns is 1,200,000.

Mail is received at the Department and presorted according to Post Office Box Numbers which correspond to specific taxes and payment amounts. Mail is sorted and opened using a system designed to open mail containing the largest payments first. Actually cutting open of mail is done with an electronic cutter which opens and documents individual pieces of mail at a rate of 10,000 per hour. Once mail is sorted by priority, individual envelopes are emptied and classified according to category: tax returns with remittances, tax returns without remittances, and correspondence.

After mail opening, all tax returns are reviewed for completion, changes in name, address, account numbers, etc. The returns are also sorted for numbering in catagories of:

a. Capital Gains
b. Profit and loss statements
c. Wages

Tax returns and bills filed with a remittance are sent four times per day to the Cash Flow Unit. Two Cash Flow Machine operators prepare tax documents and checks for processing. The Cash Flow Machine used to process card returns numbers each check and return, microfilms both sides of each piece, endorses the check for deposit, and separates the checks and returns into two groups. All 8½ x 11 tax returns with remittances are processed on a Cash Flow Machine which removes the staple attaching the check to the return, numbers the return and the check, and groups the returns for processing. Checks are ready for immediate deposit and returns are ready for immediate processing when they leave the Cash Flow Area. Each machine is capable of processing 60,000 items daily, using two operators.

The procurement and funding of a bank operated "Lock Box" Depository System for collection and deposits of Massachusetts State Business Taxes, namely withholding, sales, meals, and room taxes has been implemented.

A one-day turnaround of processing business tax returns and payments will earn, based upon the current interest rates, $1,600,000 annually.

Employees assigned to mail opening are being reassigned to revenue producing tasks in extracting and keying data from the Federal Exchange Program.

Tax information is processed in a Data Entry environment. The system of Data Entry varies according to the type of return. The 2,500,000 individual income tax returns received annually are entered into an Income Tax Master File using 95 on-line terminals. The Income Tax Master File is updated constantly, and operators of each terminal are able to retrieve information relative to accounts in the Income Tax, Fiduciary, and Estimated Income Tax areas.

Computer terminal operators enter Item numbers and amounts from each return and schedule, and the tax is computed automatically. If the refund amount shown on the return is within $3.00 of the tax as assessed by the computer, the case is transmitted to a disc, which is used to process a refund check. Any return which varies by more than $3.00, and all other returns which show a zero balance or reflect other errors are sent to the Post Audit Unit. This Unit resolves all errors related to on-line terminal processing. Every morning a computer generated listing by document number and Social Security Number is assigned to the Post Audit Unit. Cases are aged daily for a First-In, First-Out flow of work.

On-line computer terminals are used throughout the Department in the following ways:

Name of Bureau	Number of Terminals	Purpose
Revenue Accounting	2	Retrieval of accounts receivable file-verifying payments, abatements, and refunds.
Taxpayers Assistance	11	Retrieve information from Income Tax Master File and Business Tax Master File.
Data Services Data Entry	60	Capturing on-line Data
Data Services Data Entry	12	Post Audit-on-line error Corrections.

Name of Bureau	Number of Terminals	Purpose
Data Services Central Registration	6	On-line registering new accounts and changes to existing accounts
Data Services Wage Reporting	2	Retrieve information
Records Management	3	Retrieving individual accounts
Special Intelligence Bureau	1	Research cases for criminal prosecution
Compliance Bureau	6	Review and enforce accounts receivable cases
District Office Lowell	2	Retrieve information from Income
Hyannis	2	Tax Master File and Business Tax Master File.

Business tax returns and miscellaneous jobs are processed using a "key to disc" system, composed of 22 terminals and a mini-computer. Returns and remittances are assigned from the Cash Flow Unit to the Data Entry in batches of 100. The checks and documents are balanced and a tape is produced which is used to generate a deposit register. This process is done on a 24-hour basis to expedite cash flow.

The Data Services Bureau maintains a computerized on-line trial balance Business and Income Tax Receivable file. Each month a cut off date is chosen, and an accounting is made of bill payments, abatements, and uncollectable accounts. For purposes of internal control, the Revenue Accounting Bureau takes a trial balance in parallel with the Data Services Bureau. Accounts receivable, current tax due cases, and "non-filers" are assigned to personnel of the Compliance Bureau by this section.

The responsibility of the Bureau is the computer center at 100 Cambridge Street, which is a Sperry Univac 1100/81. The Data Services Bureau has a full staff of Systems and Programmers who are responsible for designing new systems, projecting and planning for new systems, maintaining and upgrading existing systems.

The Department has implemented a Wage Reporting System and the Data Services Bureau is responsible for mailing out all Wage Reporting reports on a quarterly basis, opening, screening, accepting magnetic tapes and capturing the data from these reports.

The data collected by the Department is matched against the Welfare Department, Division of Employment Security, Veterans Services and Retirement Boards file on a quarterly basis to detect fraud from these agencies.

Under the terms of the Federal-State compact, the Department of Revenue exchanges information with the Internal Revenue Service. In December of each year a comparison is made between the Massachusetts Department of Revenue Income Tax File and the Internal Revenue Service Master Income Tax File. Cases in which it appears that a return was due and not filed, or in which a discrepancy of figures is apparent, are turned over to the Compliance Bureau for enforcement.

1981 fiscal year goals

In conjunction with cash-flow and the acceleration of depositing checks, the Data Services Bureau and the Revenue Accounting Bureau are reviewing a system in which banks will be selected in each of the nine (9) District Offices whereby all checks will be deposited in the bank at the District Office and deposit registers will be transmitted over telephone lines to the Revenue Accounting Bureau.

A system study is now underway to computerize the Corporation Excise manual system.

Procedures have been documented to implement a centralized abatement system for all taxes. The purpose of the abatement system is to capture all the data from the abatement form, notify the taxpayer on a computer generated form that the abatement has been received and track the flow of the abatement form until it is approved or denied. The system will have the capability to age the abatement claim for turn around time. A Pilot Program is being implemented for the Individual Income Tax Abatement Form.

Because of new applications being implemented on the computer, the present Univac 1100/12 524K Words had reached its capacity in memory and processing. The Department in July of 1980 upgraded its present computer to Univac 1100/82 1.5 million K Words.

The Department with its 1100/82 can continue to design and program revenue producing application.

Along with the upgrade from the 1100/12 to 1100/82 the Department is enlarging the present computer room to the 1100/82 configuration.

Fiscal Year 1980 Statistics

Returns Mailed Out

Monthly Business Tax Returns	1,104,000
Quarterly Business Tax Returns	504,000
Annual Business Tax Returns	100,000
Weekly Withholding Returns	210,000
Individual Estimated Income Tax Packets	200,000
Corporation Estimated Income Tax Packets	15,000
Fiduciary, Partnership, Corporation, Special Fuels	1,200,000

— A. Phyllis O'Halloran

Edward J. Fitzgerald

REVENUE ACCOUNTING

The Revenue Accounting Bureau is responsible for the accounting, financial analysis, and reporting of all taxes, fees and miscellaneous revenue administered by the Department of Revenue. Operations of the Bureau are carried out by the following units.

administration unit
To prepare receipt vouchers for the State Treasurer and Comptroller by Fund and Receipt Account Number and to reconcile them with the Comptroller's Monthly Statement of Revenue.

To compile, prepare and distribute weekly, monthly, and annual revenue reports as well as selected refund and/or deposit data upon request from various department officials.

To pay, voucher and reconcile the travel, postage, and petty cash expenses.

To reconcile all refund accounts and advances from the State Treasurer.

To assist in the computer conversion of accounts receivable and to update the Department's accounting system in conjunction with the Comptroller and State Treasurer.

To participate and cooperate in the annual audit by the State Auditor.

To prepare operational guidelines for Bureau employees to carry out their assigned duties.

cash deposit and analysis unit
To prepare all department revenue for deposit, control wire deposits and analyze them in detail.

refund unit
To organize, calculate interest, prepare and voucher refunds to the Comptroller, Executive Council and State Treasurer.

To prepare, type and mail all refund checks (other than automatic Income Tax Refunds).

To answer telephone inquiries from taxpayers, relative to refund checks.

To void and prepare list of lost office returned checks to be recorded in the bank's computer.

ledger unit
To maintain Accounts Receivable Ledgers on each type of revenue or outstanding tax.

protested check unit
To collect, maintain accounts and liability referrals on protested checks.

receiving teller unit
To receive all cash payments and revenue not processed through the Data Services Bureau.

abatement control unit
To log, assign numbers to and date all approved Commissioner's abatements as well as interoffice transfers and accounting adjustments.

1980 fiscal year accomplishments
Prepared for deposit the largest daily total — June 25, 1980
$71,717,150.04
the largest monthly total — June 1980
$470,873,133.32
the largest year's total — $4,118,493,051.97

The Bureau completed the Department's 1978 Financial Report August 24, 1979 and the 1979 Report February 14, 1980. Due to an increase in the accounting staff, the 1979 report was completed in 7½ months as compared to 14 months to complete the 1978 report.

As the result of Chapter 481, Acts 1979 effective July 1, 1980 it was necessary, in conjunction with the Comptroller, to secure appropriate account numbers and titles as well as to adjust and reconstruct our computation schedules for the proper allocation of funds for Motor Fuels, Cigarette, and Alcoholic Beverages Taxes.

In order to insure compliance with the new 12% Interest Law, Chapter 27, Acts of 1980, a class was held with the supervisors of the Bureau to acquaint them and their subordinates with the terms of the law. Special emphasis was placed on the application of the law to refunds, bills, and demand notices. A review was made of the old interest laws (6% and 8%) and clarification of their application in view of the new law.

A transceiver machine was installed in the Bureau for the purpose of expediting stop payments and adjustments to its Refund Bank Accounts.

Due to the increased proficiency of the Business Corporation Ledgers' staff, these large, manually posted ledgers are now current.

The Bureau has provided assistance and material support in the current Estate - Inheritance and Business Corporation Collection Drives of the Compliance Bureau.

1981 fiscal year goals
The updating of cash analysis equipment in order to improve cash flow information.

The implementation and administration of the Revenue Accounting segment of the Lock Box Deposit System.

The design, implementation and administration of the District Office Deposit System. The improvement of cash flow and check clearing through local deposits should result in more immediate availability of funds for use by the State Treasurer. The installation of transceiver equipment will expedite the processing of accounting data.

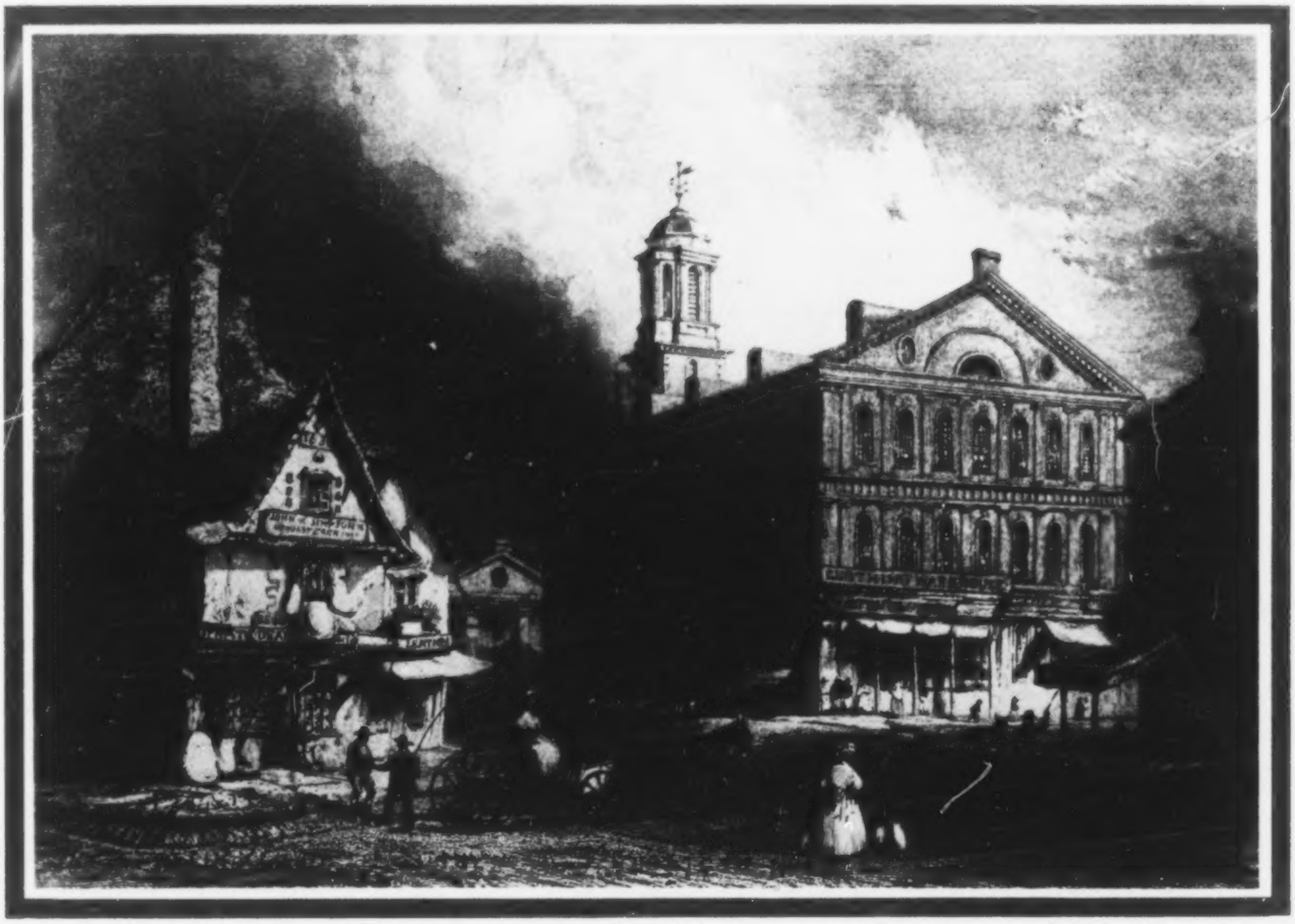
1980 fiscal year statistics

Wire Deposits		1979		1980
Cigarettes - 16 Banks		$142,232,646.35		$143,803,282.34
Sales-Motor Vehicles-35 Banks		$110,894,380.66		$101,916,554.16
Protested Checks:	(10,507)	$ 4,705,006.92	(10,516)	$ 5,556,761.38
TRAVEL:	(4,732)	$ 202,758.84	(5,783)	$ 309,998.26
Postage:		$ 895,000.00		$ 1,222,000.00

Abatements and Overpayments: Volume of Checks of Major Taxes	1979	1980
Income	23,165	20,297
Withholding	4,966	3,996
Business Corporations	11,173	13,621
Sales & Use	5,790	6,199
Largest Dollar Volume		
Business Corporations	$ 43,798,977.28	$ 55,258,997.46
Income	$ 4,064,858.18	$ 6,156,018.20
Stop Payments:	Number	Amount
Automatic Refunds	2,870	$ 369,730:76
Abatement Refunds	51	$ 64,107.23
Motor Fuel Refunds	1	$ 55.64
Grand Totals	2,922	$ 433,893.63
GROSS DEPOSITS		$4,118,493,051.97
Refunds		301,115,266.97
Net Revenue		$3,817,377,785.00

— **Edward J. Fitzgerald**

FANEUIL HALL, BOSTON



BOSTON, Massachusetts--- Faneuil Hall, Boston, from an 1838 lithograph in "Bartlett's American Scenery", W.H. Bartlett, Lithographer. Signs on building at left say: "1638; John K. Simpsone, Upholsterer; and Bedd & Pratt, Dealers in Leather". Signs on Faneuil Hall say: "Clothing Warehouse"; and "Milton Clothing". Sign on building at right says: "J. White, Saddles". Faneuil Hall was built in 1742. It burned in 1761 and was rebuilt in 1763. In 1805, Charles Bulfinch designed the present building, doubling the 40-foot width and adding another story. Within its walls some of the most stirring scenes connected with the American Revolution were enacted. Town meetings were held here and the eloquence of the sturdy patriots did much to shape the action of the Colonies. The arrow atop the cupola is artistic license by the artist in London, since only the famed Grasshopper weathervane has held that perch.

DEPUTY COMMISSIONER

Division of Operations

John B. Lucozzi

The Deputy Commissioner, Operations Division, coordinates, directs and evaluates the operations of the Assessing Bureau, the Estate Tax Bureau and the Taxpayer Assistance Bureau. By delegation from the Commissioner of Revenue, the Deputy Commissioner sets the Tax Policy in the Inheritance and Estate Tax area and is the final appeal authority in these areas. He coordinates cross functional activities between the Operations Division and other Divisions, manages and modifies procedures of the different Bureaus, determines training needs, develops and analyzes reports from the Bureaus to the Commissioner of Revenue and reports directly to the Commissioner of Revenue. In addition, as First Deputy Commissioner, he performs special projects tasks assigned by the Commissioner.

1980 fiscal year accomplishments

Initiated innovative processing procedures in all three Bureaus to expedite case flow and processing,

Initiated a new settlement procedure for Future Interest Inheritance Taxes,

Initiated taxpayer services during the filing season in new locations and coordinated taxpayer services with the Internal Revenue Service during the filing season, and

Initiated new training programs for Division personnel.

1981 fiscal year goals
Completion of the functionalization of the Assessing Bureau, and the Taxpayer Assistance Bureau,

Initiation and implementation of new control and processing procedures as to abatements filed and abatement processing, and

Initiation of new training programs required in the functionaliza~~tion imple~~mentation.

— John B. Lucozzi

Joseph Guelpa

ASSESSING BUREAU

The Assessing Bureau is responsible for the operation of the following sections:

installment sales section

The function of the Installment Sales Section is to instruct taxpayers and their representatives in the procedures to be followed when electing installment sale reporting in accordance with Massachusetts General Laws Chapter 62, Section 63, and the correct method of reporting same. Permission must be granted in order to report on the installment method. Since security is required, all back-up work is done (figuring, computations, etc.) and notices are sent under the signature of the Chief of Bureau. Once security is posted with the Bureau, an accurate record is kept each year crediting the taxpayer with payment made. The entire return is examined to be certain it is in order. If it is not, the taxpayer is sent a letter or an assessment notice correcting any errors in reporting.

When the installment gain has been fully reported and the file is in order, the taxpayer's security is released and the banks are notified of said release and the file is closed out.

1,148 installment sale cases are currently on hand.

corporate trust and form 180 clubs section

The work consists of reviewing each return and applying proper assessment of tax according to law. Information is provided to taxpayers and professionals, especially concerning liquidations and unincorporated organizations which file Form 3M. Collaborative efforts must be made with various bureaus to achieve the necessary results.

The Section handles approximately 5,000 Corporate Tax returns and 700 Form 180 exempt clubs.

abatements section

Acts as an arm of the Commissioner by:

Reviewing applications for abatement submitted by taxpayers who:

made an error on their tax return.

have been audited by the Department and wish to formally appeal such audit.

are appealing on legal issues.

Corresponding with taxpayers, or their representatives by either mail, phone or personal interview.

Holding hearings on complex appeals.

Submitting recommendations on cases appealed directly to the Commissioner.

Issuing denials in the name of the Commissioner.

fiduciary section

The Section is responsible for all activities relating to the filing of Form 2 returns by executors, administrators, trustees, guardians, conservators or other fiduciaries. These activities range from assisting taxpayers in the preparation of returns, personally and by telephone or correspondence, and examination and interpretation of wills, trusts and other legal instruments, to examining, auditing, assessing, computing, billing and warranting, and actions to insure filing of delinquent returns, and preparation of closing documentation.

Year-round activities of the Section include interviews and conferences with attorneys, bank officials, accountants and taxpayers in person, by telephone and by correspondence.

The work load of the Section has increased dramatically, with approximately 110,000 returns on hand.

Approximately 30% of the 1980 returns will be mere information returns pursuant to Chapter 510, Acts of 1976. Grantor-type trust income will be reported and taxed on the Grantor's individual Form 1, and the Grantor-type trust Form 2 will be an information return.

assessment section

The Assessment Section has the responsibility of reviewing and assessing the most complicated returns of individual income taxpayers, checking the returns for accuracy and completeness of computation and assessing the proper liability.

Corresponds with taxpayers in order to obtain necessary information in order to properly assess their return.

Processes offline bills - these are bills generated after the normal computer processing has been finalized.

federal-state income tax matching project section

Commenced operations September 5, 1978. This Section obtains list of non-filers of Massachusetts personal income tax returns from computer print out of comparison between federal and state filing lists. The raw-list of non-filers is reduced by elimination of Fiduciary cases, social security number errors and cases actually filed. The remaining list of names are contacted by letter and telephone to require compliance with General Laws Chapter 62 and 62C.

1980 fiscal year accomplishments

A new method of locating the Corporate Trust returns which produces a higher yield of assessments. This method has produced an increase in assessments of approximately 25%.

New processing techniques have been initiated and put into effect during the month of June. Using these techniques, there has been a 10% increase in the number of abatements processed during that initial month. These techniques carried forward into fiscal year 1981 will be extremely effective in the reduction of abatement processing time.

1981 fiscal year goals

The Bureau will complete the transformation from the categorical Income Tax Bureau to the functional Assessing Bureau. This transformation is currently 40% complete. Upon finalization, the Bureau will handle the assessing and abatements of all types of general taxes in addition to the functions it presently has. With the centralizing of these abatements and new location procedures, the location time of abatements will be greatly cut down.

The type of taxes which will be handled by the Assessing Bureau, in addition to that which are presently being done, are Withholding, Sales (including Meals), Use and Room Occupancy.

statistics

SECTION	fy 1979		fy 1980	
	Total Returns Processed	Total Assessments	Total Returns Processed	Total Assessments
Installment Sales	517	$ 266,044.75	1,500	$ 174,839.56
Corporate Trusts	3,997	471,209.00	3,286	718,025.89
Fiduciary	67,944	547,675.78	92,642	530,084.24
Assessment	42,888	4,299,717.21	53,299	5,843,163.93
Matching Project	2,904	451,270.51	1,229	382,671.01
Abatement	20,849	(a) Granted 5,407,019.90 (b) Disallowed 433,565.00	22,983	(a) Granted 6,131,075.30 (b) Disallowed 251,815.64

Joseph Guelpa

ESTATE TAX BUREAU

William E. Halmkin

The Estate Tax Bureau is responsible for administering Massachusetts death taxes; Massachusetts General Laws Chapter 65 through 65C, inclusive. There are two principle death taxes in effect; the Estate Tax, applicable to decedents who die on or after January 1, 1976, and the Inheritance Tax, applicable to persons who died prior to that date.

The Bureau is organized into three main sections; Estate Tax Audit, Inheritance Tax Audit and Release of Lien. Each section is headed by an assistant chief. The Estate Tax Audit Section is responsible for the processing of estate tax returns which includes a classification function designed to select cases for audit and the actual audit process. The Inheritance Tax Audit Section is responsible for auditing Inheritance Tax cases and the processing of requests to settle future interest taxes. The Release of Lien Section is responsible for the processing of requests for expeditious releases of liens in both taxes.

1980 fiscal year accomplishments

Fiscal year 1980 was a turning point for the Bureau. Inventories were reduced substantially (by approximately 50%); processing time was cut dramatically (by two-thirds for request for releases of liens and by one-half for audits); new procedures were implemented and forms simplified to facilitate the administration of the tax laws; a comprehensive training program was initiated for bureau personnel; staffing was increased primarily through the addition of attorneys; a new settlement project for future interests was commenced and several programs to assist taxpayers were implemented.

1980 fiscal year statistics

Returns Audited	34,200
Releases Issued	56,149
Closing Letters Issued	26,997
Abatements Processed	547

1981 fiscal year goals

The Bureau intends to continue its efforts to reduce processing times and to provide expanded services for taxpayers. Electronic data processing systems are close to realization as programs have recently been designed and written. Form M705A will be eliminated and Form M706 used for a multitude of purposes thereby reducing administration costs and eliminating considerable confusion among taxpayers.

— William E. Halmkin

TAXPAYER ASSISTANCE BUREAU

William F. Kelley

The Taxpayer Assistance Bureau:

Plans and manages a comprehensive year-round taxpayer service program designed to provide full and responsive assistance to taxpayers. The various taxes handled include; individual income, sales, (including meals), room occupancy, estate, estimated and individual income withholding.

Advises taxpayers of Massachusetts tax rules, laws, and regulations.

Conducts tax assistance programs with the Internal Revenue Service held at various Massachusetts locations and the I.R.S. taxmobile.

Maintains telephone "hot lines" and a toll free 800-line for taxpayer questions.

Researches information for Commissioner's correspondence, the Office of Public Information and the District Offices Bureau.

Represents the Department at speaking engagements, tax seminars, and talk shows explaining tax requirements, laws, rulings, and regulations; and provides instructors for VITA (Volunteer Income Tax Assistance) and the National Association of Retired Persons in conjunction with the I.R.S.

Provides assistance to the Special Intelligence Bureau in the processing of the Department's matching project non-filer cases.

functions by sections

Correspondence Section is responsible for all correspondence received in the Bureau and maintains a daily correspondence inventory control. Special attention is given to all correspondence received by the Commissioner. A separate inventory is kept on this type of correspondence to record turn-around efficiency. This Section responds to inquiries from ten District Offices, the Office of Public Information and the Compliance Bureau. All incomplete individual income tax returns are received by the Bureau and are specially handled in this Section. The resolution of problem cases involving employees who fail to receive wage and tax statements from employers is another function of this Section. In addition, written inquiries regarding questions on tax bills, refunds, the filing of abatements and general questions are systematically processed by the Section. Many new employees receive their instruction and training in this Section. Taxpayers, entering or leaving Massachusetts are properly advised as to their tax obligations by examiners assigned to the Correspondence Section.

walk in section

This Section services all walk in taxpayers, interviews taxpayers, assists in preparing abatements, explains bills due for current or prior years, and prepares individual income tax returns. Maintains a telephone facility whereby all inquiries are researched, if necessary, and processed. The Section also maintains a toll free 800 number for easy telephone access for Massachusetts taxpayers.

This Section also handles all inquiries, telephone or walk-ins regarding registrations for sales (including meals), room occupancy and withholding taxes.

refunds, estimated, non-resident, estate and withholding section

Inquiries regarding Individual Income Tax Refunds, Estimated Individual Income Taxes, and Non-Resident Taxes for current and prior years are processed in this Section. Incorrect refund checks that are returned by the taxpayer are recorded, secured, and processed by cancellation or redeposit. Refunds expected and not received by taxpayers are researched and the taxpayers notified. This Section also maintains telephone services for non-resident individual Income Tax inquiries. Special situations involving residents and non-resident returns where taxpayer contact is necessary are expedited by this Section.

Complex returns requiring taxpayer contact prior to processing are examined by this Section. Contact is then made with taxpayer in order to receive the necessary information for resolution. Upon request, estimated tax forms (individual and corporate) are sent to the taxpayer and any inquiry regarding balances in estimated tax accounts are answered. Withholding tax accounts are initiated and registered; forms and tables are mailed on request. Inquiries on billed assessments are researched and resolved. Information on estate taxes is available for walk-in taxpayers or those telephoning.

1980 fiscal year accomplishments

Coordinated the Income Tax filing season tax return preparation function with the Internal Revenue Service. With assistance from the Bureaus of Field Audit, Assessing, Compliance and District Offices, seventeen temporary locations were provided throughout the Commonwealth;

Revised the Bureau's inquiry control system which records written inquiries to insure better managerial and operational accountability;

Arranged for examiners to attend a VITA instructor training workshop in conjunction with the Internal Revenue Service;

Strengthened the returned refund check control system;

Provided taxpayers with VITA instruction at nineteen locations throughout the Commonwealth;

Provided speakers for radio talk shows, tax conferences and seminars located throughout the state;

Introduced an acknowledgement letter for taxpayer's written inquiries;

Reduced the inventory backlog of taxpayer's inquiries by 100% from the previous year;

Provided the Office of Public Information with answers to media inquiries;

Established a withholding tax unit within the Bureau for registrations and problem resolutions;

Instituted new form letters for expediting correspondence;

Held training classes for employees on form preparation and tax law.

1981 fiscal year goals

To provide personnel with classroom training instruction on tax law and return preparation;

To provide personnel with up to date information regarding changes in the law, Departmental rulings and regulations, Appellate Tax Board and court decisions;

To enroll tax examiners in Internal Revenue Service tax programs regarding federal income tax changes;

To improve the telephone answering system by moving certain existing telephone lines and installing new ones.

To shorten the turnaround time on taxpayer correspondence by reorganization and expansion of the existing sections in the Bureau;

To introduce plans for the proposed move and physical reorganization and expansion of the Bureau.

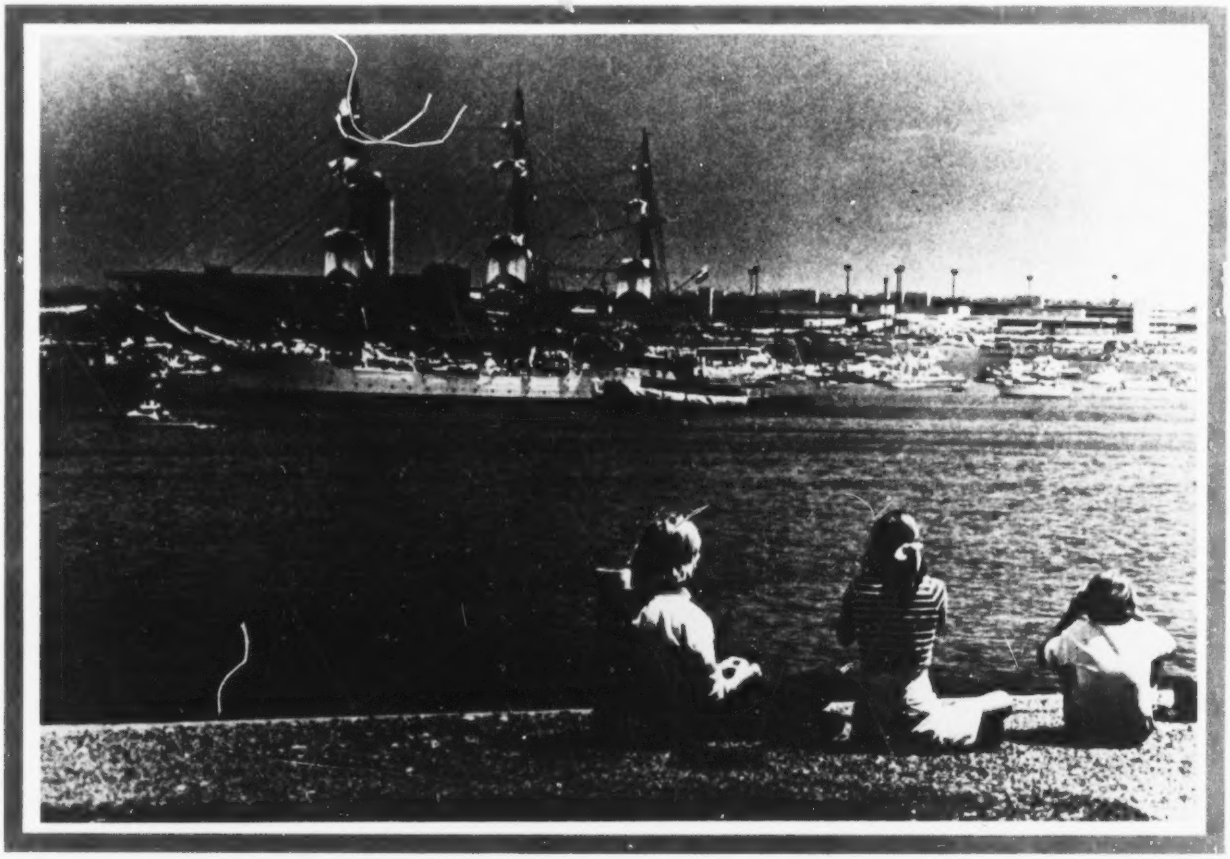
Statistics

	July 1978 thru June 1979
Telephone calls	289,919
Interviews	11,304
Written inquiries received	52,311
Completed cases	55,603
	July 1979 thru June 1980
Telephone calls	288,819
Interviews	10,330
Written inquiries received	38,242
Completed cases	47,208

In addition, with personnel from the Assessing Bureau, Audit Bureau, Compliance Bureau and Bureau of Accounts, more than 95,580 taxpayers were provided with personal assistance during the filing period through April at various temporary offices throughout the Commonwealth.

— **William F. Kelley**

TALL SHIPS



DEPUTY COMMISSIONER

Edward J. Collins

Division of Local Services

The Division of Local Services was reorganized as part of the reorganization of the Department of Corporations and Taxation into the Department of Revenue under Chapter 514, Acts of 1978.

In recognition of the legislative intent in reorganizing the Division into the Division of Local Services (previously the Division of Local Finance) major emphasis has been placed on increasing the ability of the Department of Revenue to provide local financial officials and others with training and technical assistance.

In Fiscal 1980 the three Bureaus comprising the Division of Local Services have increased their efforts in this area over one hundred percent.

As the following chart indicates a total of 10,333 staff hours has been devoted to bringing more awareness to those local officials charged with the financial well being of their community.

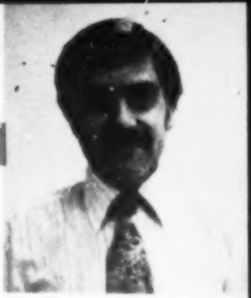
Training and Technical Assistance

APPROXIMATE HOURS

	Preparation	Training	Total
I FORMAL TRAINING			
A. Bureau of Accounts Totals	587	162	749
Cash Management & Chapter 782, 1979	187	152	339
Accountants School	400	10	410
B. Property Tax Bureau Totals	115	59	174
Tax Rate Instruction	70	36	106
Assessors School (University of Mass.)	30	15	45
Collectors School (University of Mass.)	15	8	23
C. Bureau of Local Assessment Totals	395	258	653
Assessors School (University of Mass.)	80	60	140
Training Sessions - Assessors	315	198	513
II INFORMAL TRAINING			
A. Bureau of Accounts Totals	240	12	252
Quarterly Meeting for Two Associations Mass. Collectors and Treasurers Mass. Municipal Auditors and Accountants			
B. Property Tax Bureau	300	150	450
Collectors & Treasurers Meetings			
C. Bureau of Local Assessment Totals	30	250	280
Assessors Associations	10	150	160
Regional Public Meetings (Ch. 797, 1979)	20	100	120
III TECHNICAL ASSISTANCE			
A. Bureau of Accounts			500
B. Property Tax Bureau			350
C. Bureau of Local Assessment			555
IV MISCELLANEOUS			
A. Bureau of Accounts Total			2,260
1. Telephone Inquiries			780
2. Written Inquiries			780
3. Technical Assistance			700
B. Property Tax Bureau Total			2,900
1. Telephone Inquiries			1,000
2. Written Inquiries			1,500
3. Technical Assistance			400
C. Bureau of Local Assessment Total			1,210
1. Telephone Inquiries			810
2. Written Inquiries			400
V GRAND RECAPITULATION			
A. Bureau of Accounts			3,761
B. Property Tax Bureau			3,874
C. Bureau of Local Assessment			2,698
Grand Total Hours			10,333

— Edward J. Collins

BUREAU OF ACCOUNTS


Harvey J. Beth

The Bureau of Accounts is responsible for the supervision and monitoring of the fiscal affairs of the 39 cities, 312 towns, 170 special districts and 14 counties. It renders services to these local governmental units through its various functions which include:

Accounting systems and procedures
Auditing
Fiscal management
Technical assistance
Training
Legal interpretation
"Free cash" certification
Debt administration
County personnel administration
Business systems development
Federal Revenue Sharing compliance

In addition the Bureau participates in the activities of the:

Emergency Finance Board
Emergency Board created for county borrowing purposes
Emergency Board created for city, town and special district borrowing purposes
County Personnel Board
County Retirement Appeals Board
Flood Relief Board

Some of the major duties assigned to each section are:

director

Overall planning and co-ordination of the Bureau.

Complete monitoring of the fiscal affairs and financial condition of the local governmental units.

Development of programs for enhancing the fiscal management operations of local financial officials.

Ultimate approval of all local government accounting systems and financial reporting procedures.

Approval of "extreme emergency expenditures" in excess of local appropriation.

Recommendations for new legislation for inclusion in Department of Revenue annual package.

municipal audit section

Rendering of financial and legal compliance audits in accordance with generally accepted auditing standards.

Implementation assistance in installation of accounting systems.

Rendering of management reports relative to areas of fiscal management weaknesses requiring improvement.

Reviewing reporting standards and practices of private C.P.A. firms.

Monitoring audit programs on behalf of Office of Federal Revenue Sharing for all communities who receive $25,000 or more in grants.

Rendering of "fraud examination" upon request by community officials.

technical and fiscal assistance section

Rendering of "hands on" technical assistance in areas of fiscal operations such as cash management, accounting record keeping, treasury operations, new fiscal officer training, etc. at the community level. Interpretation and assisting, upon request, in all matters related to municipal law and finance.

Dissemination of information and interpretation of new legislation to all local governmental fiscal officials to assist them in carrying out their responsibilities. Maintenance and publication of a compendium of municipal laws.

Participation and development of training programs relative to local fiscal matters for the various associations of local officials. Training programs for Bureau field personnel in order to aid in their professional development.

county section

Auditing the accounts of the officers in the counties including the county treasurer, registers of deeds, registars of probate, sheriffs and jails, houses of correction, county hospitals and county schools.

Rendering of information and assistance relative to matters of county law and finances.

Preparation and classification of county budgets for submission to the legislative Committee on Counties.

Compilation of statistics for the "Annual Report on Statistics of County Finances".

Review of annual reports from county treasurer on cash receipts and disbursements.

Maintenance and control of county reserve funds and recommendation of transfers therefrom to Director of Accounts.

Analysis of loan requests relative to emergency matters.

debt and statistics section

Preparation and review of all local governmental "State House" notes for certification by the Director.

Maintenance of all debt records including debt levels, issuance of new debt and allowable limits for all jurisdictions permitted to borrow.

Review and editing of city and town statistics furnished in their annual report (Schedule A).

Supplying of debt and other statistical information to all interested parties.

1980 fiscal year accomplishments

Effectively administered program to insure that all 300 communities that received more than $25,000 of Federal Revenue Sharing funds complied with audit requirements.

Successfully completed retraining of balance of the Bureau audit staff in order to render audits acceptable to high professional standards required by O.R.S. and the American Institute of C.P.A.S.

Initiated a new on-going project of "technical bulletins" that assist local officials in carrying out their responsibilities.

Developed a new audit time management and cost estimate program that will provide for more efficient and effective administration of audit services to be delivered to client communities.

Started major project that will ultimately lead to a revised Uniform Municipal Accounting System that will conform, in all significant respects, to generally accepted accounting principles (GAAP).

Commenced upon a project to design and ultimately develop a municipal data bank that will contain all of the vital and necessary financial and demographic statistics on the local governmental units.

Encouraged and assisted in the development of a voluntary certification program for local treasurers and collectors.

Prepared and assisted in the organization of the first annual training school for the municipal accountants and auditors.

1981 fiscal year goals

Continuation of all of the forementioned projects underway.

Elevation of the Bureau's ability to render "hands on" management assistance to the financial officers of the various local level jurisdictions.

Expand upon the training capabilities of Bureau personnel.

Development of management consultant type teams that will aid local units in improving their operations and help improve productivity in a cost effective manner.

1980 fiscal year statistics

Cities, Towns, Districts	
Cities Audited	4
Towns Audited	44
All purpose Districts Audited	9
Regional School Districts Audited	35
Special (Local Department)	13
TOTAL	105

Income (loss) Bureau of Accounts	
Audit Assessment	$1,297,034.
Sales	------
Certification of notes, etc.	63,920.
Miscellaneous	453.
TOTAL	$1,361,407.
Operating Expenses	$2,154,728.
Excess (deficit)	$ -793,321.

counties

In the county section of the Bureau there are a total of 75 offices which we are required to audit. During the fiscal year ending June 30, 1980, 20 audits were completed, made up of the following types of County Agencies:

County Audits

County Agencies	Total Audits Fiscal 1980
County Treasurers	8
Registry of Deeds	3
Jailers and Masters	3
Sheriffs	1
Hospitals	2
Agricultural Schools	2
Golf Course	1
Total	20

In addition, there were four preliminary audits of County Treasurers which will be completed in Fiscal 1981.

— **Harvey J. Beth**

Jane H. Malme

BUREAU OF LOCAL ASSESSMENT

The primary purpose and ultimate goal of the Bureau of Local Assessment is to produce uniformity throughout the Commonwealth in property tax valuations and assessments.

The enactment of Chapter 797 in November, 1979 substantially expanded the Commissioner's authority and responsibility with respect to bringing about uniformity and professionalism in the assessment of property taxes by the cities and towns. In addition, the Act made major modifications to the law regarding classification and taxation of property according to use.

The Bureau was assigned responsibility for the implementation of classification, and for the development of the minimum standards of assessment performance pursuant to the requirements of Chapter 797.

1980 fiscal year accomplishments

The above new responsibilities were undertaken in addition to the existing statutory duties which included:

The determination of the 1980 Equalized Valuation of each of the 351 cities and towns in preparation for submitting the Biennial Report of the Commissioner on Equalization and Apportionment to the General Court. The fair cash value of all property subject to taxation by the cities and towns was estimated at $88,243,690,000, an increase of $19,638,782,000 (or 28.6%) since the 1978 determination.

The valuation of state-owned land which has been lost to municipalities, determined every fifth year, and the preparation of the annual reimbursement to those 253 cities and towns. The 1980 valuation was $281,688,969.

The determination of the valuation of land owned by one municipality which is located in another.

The determination of valuations of special types of properties, namely certain property of Telephone and Telegraph Companies, and oil and gas pipelines, and the certification to local assessors of the value of such properties within their municipalities.

The fulfillment of the Commissioner's responsibilities for providing technical assistance pursuant to General Laws Chapter 61, 61A and 61B. (Valuation of Forest, Agricultural-Horticultural and Recreational Land).

The Bureau continued its efforts to achieve the Supreme Judicial Court's mandate, in its 1974 Sudbury decision, for full and fair cash valuation of property for local tax purposes. Its enforcement program, which has involved judicial as well as administrative action, has increased significantly the number of towns undertaking programs for property revaluation. The Bureau further developed an active monitoring program to ensure completion of revaluation and implementation of new values according to approved time schedules, and determined the standards by which to certify, that full and uniform assessments had been attained. Chapter 797 requires certification of full values as a prerequisite to municipal implementation of property tax classification.

In a status report at the end of the 1980 fiscal year, the Bureau reported 122 cities and towns with assessments of January 1, 1980 eligible for certification, 91 others which had completed a revaluation since 1974, but with assessments which required updating, because they no longer reflected full value, an additional 115 with revaluation programs underway and scheduled for completion in fiscal years 1982 or 1983, and 24 with court orders or with contracts of the Commissioner for revaluation pending. The Commissioner was granted authority by Chapter 797 to enter into contracts with professional firms to revalue property in cities and towns which had failed to comply with revaluation requirements.

To provide for the orderly implementation of classification for fiscal year 1980 in eligible communities, the Bureau prepared guidelines and instructions, and established schedules for completing each consecutive phase of the process. To explain the new law to local officials, staff members presented thirteen informational meetings across the state in March, 1980. In addition, assessors were trained to implement classification in seventeen regional workshops held in the evening for their convenience, and a special telephone hot line was installed to answer individual questions.

1981 fiscal year goals

Chapter 797 charges the Commissioner with the responsibility of establishing minumum standards of assessment performance for cities and towns in the administration of laws, the methods of property appraisal, the qualifications of assessing personnel, the adequacy of tax maps and other records, and the qualifications of private appraisal firms and consultants. To fulfill these responsibilities, the Bureau intends to develop reasonable standards tailored to Massachusetts needs, to prepare regulations, guidelines and other written documents to assist local officials in meeting these standards, and to organize and/or sponsor educational programs and courses to train and assist assessors in property valuation and assessment administration.

The foremost priority of the Bureau is to develop the computer-assisted mass appraisal system and procedures which are essential to the cost-effective maintenance of uniform and equitable assessments for all property taxpayers. The Bureau will continue its efforts to secure the resources for the development of such a system.

— Jane H. Malme

Anthony P. Grosso

PROPERTY TAX BUREAU

The functions of the Property Tax Bureau are to advise and assist assessors, collectors, treasurers and other municipal officials in the interpretation of tax laws; to prepare forms for use by the 351 cities and towns; to assist in the determination of tax rates; to prepare statistics from the Recapitulation Sheets for use in analysis of the comparative level of taxation between communities; to determine valuation of motor vehicles for the collection of the Motor Vehicle and Trailer

Excise by the cites and towns of the Commonwealth; to reimburse cities and towns for exemptions granted under the provisions of Ch. 59, Sec. 5, Cls. 17, 22A, 22B, 22C, 22D, 22E, 37 and 41; to reimburse cities and towns for loss of taxes for state-owned land and flood control projects as set forth in Ch. 58, Secs. 17 and 17B and to approve bonds for collectors, treasurers, deputy collectors and other town officials.

The responsibility for fulfilling these functions are assigned to the following sections of the Bureau.

tax rate section

Notification is given to all municipalities, special purpose districts and governmental units, including local school committees of tax cap appropriations and levy limits. Technical assistance for determining compliance with the tax cap requirements is also given.

statistical section

In conjunction with the Bureau of Accounts, the Property Tax Bureau participates in the compilation of statistical information taken from the tax rate recapitulation sheets submitted by the cities and towns. This creates a central source of comparative fiscal and operational statistics of local governmental units which can be used in the determination of tax rates and for other analytical purposes.

bonding section

Bonds for collectors, treasurers, town clerks and deputy collectors are processed in this Section. The approval of bonds is important since proper bonding insures prompt collection of taxes and thereby reduces borrowing costs to the cities and towns.

motor vehicle and trailer excise section

This Section in 1979 valued for processing by the Registry of Motor Vehicles, 99,326 motor vehicles and trailers which cannot be computerized in the same manner as pleasure vehicles.

exemption and reimbursement section

This Section processes reimbursements for local property tax exemptions granted by cities and towns under the provisions of Gen. Laws, Ch. 58, Sec. 8A and the various clauses of Ch. 59, Sec. 5. Reimbursement is granted, after receipt of application from local Boards of Assessors and examination and approval of Section personnel, for real estate tax exemptions allowed to surviving spouses, minor children with parent deceased or persons 70 years of age or over; veterans with a war service connected disability of 10% or more; persons who have suffered permanent loss of sight of both eyes; and eligible persons 70 years of age or over. Under the provisions of CH. 58, Sec. 17B, the Section reimburses municipalities whose property has been taken by the Commonwealth for flood control purposes. Under the provisions of Ch. 635 of the Acts of 1960 the Commonwealth reimburses the City of Boston for land taken from Government Center.

This Section engages in writing Informational Guideline Releases explaining and interpreting laws which are pertinent to assessors, collectors, treasurers, finance committees and auditors. Members of the Bureau are selected to participate in educational programs for local tax officials. The Division of Local Services conducts a course on Assessment Administration and Tax Laws at the University of Massachusetts in conjunction with the Association of Massachusetts Assessors. Recently appointed or elected assessors and others having one or two years experience participate in the program.

correspondence and telephone information section

Letters from the Governor's office, governmental agencies, the 351 cities and towns of the Commonwealth, taxpayers in and out of Massachusetts and out-of-state agencies are processed through this section.

The Property Tax Bureau is also involved with the responsibility of the Commissioner in seeing that the purpose of M.G.L., Chapter 58, Section 8 (abatement of uncollected property taxes) is carried out by local assessors.

1980 fiscal year accomplishments

The first year of the Tax Cap was successfully completed and the tax rates for the 351 cities and towns and 110 districts were fixed.

The statistical information taken from the fiscal year 1980 recapitulation sheets has been put into the computer and is available by the Bureau in determining trends.

The Bonding Section completed its work in record time so that all city and town officials whose bonds were approved by the Commissioner were able to collect monies owed to the municipalities immediately after the tax bills were mailed.

The valuation of motor vehicles submitted to the Registry for processing resulted in 4,497,810 motor vehicle and trailer excise bills being sent to the 351 cities and towns.

The following amounts were reimbursed to cities and towns during the year.

Exemptions	
Veterans, blind persons, surviving spouses and others	$ 4,786,936
Eligible persons 70 years of age or over (61,245 exemptions granted throughout the Commonwealth in the 1980 fiscal year. $163.28 reimbursed for each exemption).	10,000,000
Land taken by Commonwealth for flood control purposes	209,990
Land in Boston taken for Government Center	357,570
Total amount of reimbursements	$ 15,354,496

Twenty-three Informational Guidelines were sent to assessors, collectors, and treasurers of the 351 cities and towns.

The participation by the members of the Property Tax Bureau in the Collectors and Treasurers School and the Assessors School was extremely successful.

The Commissioner, in her oversight capacity, significantly tightened up procedures for granting abatements pursuant to uncollectible local property taxes under M.G.L., Chapter 58, Section 8. Guidelines were issued to local assessors in the fall of 1979 and all abatement requests from local assessors received careful scrutiny by the Property Tax Bureau.

The Bureau, in its capacity as monitor and advisor to the 351 municipalities, their officials, and local property owners answered an unusual amount of correspondence and telephone calls.

1981 fiscal year goals

To fix the tax rates as soon as possible so that the cities and towns will have better cash flow. In setting fiscal year 1982 tax rates, the Property Tax Bureau will be implementing the provisions of Chapter 413 of the Acts of 1980 which require the Commissioner of Revenue to approve only those tax rates where use of Property Tax Overlay (reserves) and the Estimated Receipts Accounts are "reasonable" in amount and supported by adequate financial data.

To continue to publish Informational Guideline Releases so that local officials will be current with legislation and guidelines from the Division of Local Services which may affect their work.

To expand education courses for the benefit of assessors, collectors and treasurers and to revise assessors and collectors manuals.

To gather the information for the Municipal Data Bank in order to improve our procedures in fixing future tax rates and provide municipal governments with the necessary data from which they can make budgetary decisions.

— **Anthony P. Grosso**

COMMERCIAL WHARF ON THE BOSTON WATERFRONT

Massachusetts Individual Income Tax Returns/1978
Table A Number of Returns And Amounts of Income by Class and Total, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts AGI	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	695,980	$1,581,873	$ 39,234	$ 6,817	$ 46,051	$1,627,924
$5,000 under $10,000	507,113	3,647,972	84,612	20,097	104,709	3,752,681
$10,000 under $15,000	381,889	4,618,836	81,511	27,631	109,142	4,727,978
$15,000 under $20,000	310,679	5,301,459	76,427	34,293	110,720	5,412,179
$20,000 under $25,000	228,328	4,991,667	68,791	37,235	106,026	5,097,693
$25,000 under $30,000	140,992	3,741,527	62,294	39,280	101,574	3,843,101
$30,000 under $35,000	77,190	2,396,699	54,439	36,381	90,820	2,487,519
$35,000 under $40,000	42,129	1,488,944	47,156	33,941	81,097	1,570,041
$40,000 under $45,000	24,078	947,672	41,407	28,947	70,354	1,018,026
$45,000 under $50,000	15,226	658,507	35,784	26,412	62,196	720,703
$50,000 under $60,000	17,442	849,252	57,273	42,376	99,649	948,901
$60,000 under $70,000	9,693	544,402	46,756	34,720	81,476	625,878
$70,000 under $80,000	6,215	394,847	41,369	27,971	69,340	464,187
$80,000 under $90,000	4,108	290,293	34,298	23,221	57,519	347,812
$90,000 under $100,000	2,792	215,543	28,829	20,247	49,076	264,619
$100,000 under $150,000	6,096	567,550	93,267	65,321	158,588	726,138
$150,000 under $200,000	1,771	208,940	54,472	38,826	93,298	302,238
$200,000 under $500,000	1,537	238,587	111,149	82,215	193,364	431,951
$500,000 under $1,000,000	191	49,332	42,494	32,854	75,348	124,680
$1,000,000 or more	84	26,926	47,250	84,569	131,819	158,745
Total	2,473,533	$32,760,831	$1,148,814	$743,355	$1,892,169	$34,653,000

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table B Number of Returns And Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts AGI	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
						Col. 4&5
Under $5,000	695,980	$259,309	$1,233,739	$ 18,463	$ 1,864	$ 20,327
$5,000 under $10,000	507,113	239,645	1,354,712	112,407	8,919	121,326
$10,000 under $15,000	381,889	330,515	1,208,726	166,354	10,519	176,873
$15,000 under $20,000	310,679	394,664	1,203,231	199,572	11,096	210,668
$20,000 under $25,000	228,328	355,568	999,474	195,772	10,925	206,697
$25,000 under $30,000	140,992	249,102	650,813	152,970	10,545	163,515
$30,000 under $35,000	77,190	150,671	363,453	101,376	9,473	110,849
$35,000 under $40,000	42,129	88,188	198,437	64,741	8,529	73,270
$40,000 under $45,000	24,078	53,428	113,650	42,067	7,380	49,447
$45,000 under $50,000	15,226	35,397	71,377	29,741	6,537	36,278
$50,000 under $60,000	17,442	41,111	81,294	39,178	10,514	49,692
$60,000 under $70,000	9,693	23,945	44,654	25,636	8,663	34,299
$70,000 under $80,000	6,215	15,865	28,951	18,891	7,316	26,207
$80,000 under $90,000	4,108	10,937	19,005	14,039	6,101	20,140
$90,000 under $100,000	2,792	7,577	12,929	10,529	5,214	15,743
$100,000 under $150,000	6,096	16,628	29,194	28,185	16,817	45,002
$150,000 under $200,000	1,771	4,550	8,441	10,601	9,916	20,517
$200,000 under $500,000	1,537	4,535	7,348	12,272	20,665	32,937
$500,000 under $1,000,000	191	613	1,318	2,563	8,071	10,634
$1,000,000 or more	84	358	606	1,406	14,158	15,564
Total	2,473,533	$2,282,606	$7,631,352	$1,246,763	$193,222	$1,439,985

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table C Number of Returns And Averages of Income by Class and Total, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts AGI	Number of Returns	Average 5% Income	Average 10% Income			Average Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	695,980	$ 2,273	$ 56	$ 10	$ 66	$ 2,339
$5,000 under $10,000	507,113	7,194	166	40	206	7,400
$10,000 under $15,000	381,889	12,095	213	72	285	12,380
$15,000 under $20,000	310,679	17,064	246	110	356	17,420
$20,000 under $25,000	228,328	21,862	301	163	464	22,326
$25,000 under $30,000	140,992	26,537	442	279	720	27,258
$30,000 under $35,000	77,190	31,049	705	471	1,177	32,226
$35,000 under $40,000	42,129	35,343	1,119	806	1,925	37,267
$40,000 under $45,000	24,078	39,358	1,720	1,202	2,922	42,280
$45,000 under $50,000	15,226	43,249	2,350	1,735	4,085	47,334
$50,000 under $60,000	17,442	48,690	3,284	2,430	5,713	54,403
$60,000 under $70,000	9,693	56,164	4,824	3,582	8,406	64,570
$70,000 under $80,000	6,215	63,531	6,656	4,501	11,157	74,688
$80,000 under $90,000	4,108	70,665	8,349	5,653	14,002	84,667
$90,000 under $100,000	2,792	77,200	10,326	7,252	17,578	94,778
$100,000 under $150,000	6,096	93,102	15,300	10,715	26,015	119,117
$150,000 under $200,000	1,771	117,979	30,758	21,923	52,681	170,660
$200,000 under $500,000	1,537	155,229	72,315	53,491	125,806	281,035
$500,000 under $1,000,000	191	258,282	222,480	172,008	394,489	652,770
$1,000,000 or more	84	320,551	562,506	1,006,771	1,596,277	1,889,829
Total	2,473,533	$ 13,245	$ 464	$ 301	$ 765	$ 14,010

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978

Table D Number of Returns And Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts AGI	Number of Returns	Average Deductions	Average Exemptions	Average 5% Tax	Average 10% Tax	Average Total Tax
Under $5,000	695,980	$ 373	$1,773	$ 27	$ 3	$ 29
$5,000 under $10,000	507,113	473	2,671	222	18	239
$10,000 under $15,000	381,889	865	3,165	436	28	463
$15,000 under $20,000	310,679	1,270	3,873	642	36	678
$20,000 under $25,000	228,328	1,557	4,377	857	48	905
$25,000 under $30,000	140,992	1,767	4,616	1,085	75	1,160
$30,000 under $35,000	77,190	1,952	4,709	1,313	123	1,436
$35,000 under $40,000	42,129	2,093	4,701	1,537	202	1,739
$40,000 under $45,000	24,078	2,219	4,720	1,747	307	2,054
$45,000 under $50,000	15,226	2,325	4,688	1,953	429	2,383
$50,000 under $60,000	17,442	2,357	4,661	2,246	603	2,849
$60,000 under $70,000	9,693	2,470	4,607	2,645	894	3,539
$70,000 under $80,000	6,215	2,553	4,658	3,040	1,177	4,217
$80,000 under $90,000	4,108	2,662	4,626	3,417	1,485	4,903
$90,000 under $100,000	2,792	2,714	4,631	3,771	1,867	5,639
$100,000 under $150,000	6,096	2,728	4,789	4,624	2,759	7,382
$150,000 under $200,000	1,771	2,569	4,766	5,986	5,599	11,585
$200,000 under $500,000	1,537	2,951	4,781	7,984	13,445	21,429
$500,000 under $1,000,000	191	3,209	6,901	13,419	42,257	55,675
$1,000,000 or more	84	4,262	7,214	16,738	168,548	185,286
Total	2,473,533	$ 923	$3,085	$ 504	$ 78	$ 582

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table E Percent Distribution of Number of Returns and Amounts of Income by Class andTotal, by Size of Massachusetts Adjusted Gross Income

Percent Distribution

Size of Massachusetts AGI	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under 5,000	28.13%	4.83%	3.42%	0.92%	2.43%	4.70%
$5,000 under $10,000	20.50	11.13	7.37	2.70	5.53	10.83
$10,000 under $15,000	15.44	14.10	7.10	3.72	5.77	13.64
$15,000 under $20,000	12.56	16.18	6.65	4.61	5.85	15.62
$20,000 under $25,000	9.23	15.24	5.99	5.01	5.60	14.71
$25,000 under $30,000	5.70	11.42	5.42	5.29	5.37	11.09
$30,000 under $35,000	3.12	7.32	4.74	4.90	4.80	7.18
$35,000 under $40,000	1.70	4.54	4.10	4.57	4.29	4.53
$40,000 under $45,000	0.97	2.89	3.60	3.89	3.72	2.94
$45,000 under $50,000	0.62	2.01	3.11	3.55	3.29	2.08
$50,000 under $60,000	0.71	2.59	4.99	5.70	5.27	2.74
$60,000 under $70,000	0.39	1.66	4.07	4.67	4.31	1.81
$70,000 under $80,000	0.25	1.21	3.60	3.76	3.66	1.34
$80,000 under $90,000	0.17	0.89	2.99	3.12	3.04	1.00
$90,000 under $100,000	0.11	0.66	2.51	2.72	2.59	0.76
$100,000 under $150,000	0.25	1.73	8.12	8.79	8.38	2.09
$150,000 under $200,000	0.07	0.64	4.74	5.22	4.93	0.87
$200,000 under $500,000	0.06	0.73	9.67	11.06	10.22	1.25
$500,000 under $1,000,000	*	0.15	3.70	4.42	3.98	0.36
$1,000,000 or more	*	0.08	4.11	11.38	6.97	0.46
Total	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table F Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Percent Distribution

Size of Massachusetts AGI	Number of Returns	Amounts of Deductions	Amounts of Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	28.13%	11.36%	16.17%	1.48%	0.97%	1.41%
$5,000 under $10,000	20.50	10.50	17.75	9.02	4.62	8.43
$10,000 under $15,000	15.44	14.48	15.84	13.34	5.44	12.28
$15,000 under $20,000	12.56	17.29	15.77	16.01	5.74	14.63
$20,000 under $25,000	9.23	15.58	13.10	15.70	5.65	14.35
$25,000 under $30,000	5.70	10.91	8.53	12.27	5.46	11.36
$30,000 under $35,000	3.12	6.60	4.76	8.13	4.90	7.70
$35,000 under $40,000	1.70	3.86	2.60	5.19	4.41	5.09
$40,000 under $45,000	0.97	2.34	1.49	3.37	3.82	3.43
$45,000 under $50,000	0.62	1.55	0.93	2.39	3.38	2.52
$50,000 under $60,000	0.71	1.80	1.06	3.14	5.44	3.45
$60,000 under $70,000	0.39	1.05	0.58	2.06	4.48	2.38
$70,000 under $80,000	0.25	0.69	0.38	1.52	3.79	1.82
$80,000 under $90,000	0.17	0.48	0.25	1.13	3.16	1.40
$90,000 under $100,000	0.11	0.33	0.17	0.84	2.70	1.09
$100,000 under $150,000	0.25	0.73	0.38	2.26	8.70	3.13
$150,000 under $200,000	0.07	0.20	0.11	0.85	5.13	1.42
$200,000 under $500,000	0.06	0.20	0.10	0.98	10.70	2.29
$500,000 under $1,000,000	*	0.03	0.02	0.21	4.18	0.74
$1,000,000 or more	*	0.02	0.01	0.11	7.33	1.08
Total	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table G Cumulative Percent of Number of Returns and Amounts of Income by Class and Total, by Size of Massachusetts Adjusted Gross Income

Cumulative Percent

Size of Massachusetts AGI	Number of Returns	5% Income	10% Interest & Dividends	10% Capital Gains	Total 10% Income	Total Mass. AGI
Under $5,000	28.13%	4.83%	3.42%	0.92%	2.43%	4.70%
$5,000 under $10,000	48.63	15.96	10.79	3.62	7.96	15.53
$10,000 under $15,000	64.07	30.06	17.89	7.34	13.73	29.17
$15,000 under $20,000	76.63	46.24	24.54	11.95	19.58	44.79
$20,000 under $25,000	85.86	61.48	30.53	16.96	25.18	59.50
$25,000 under $30,000	91.56	72.90	35.95	22.25	30.55	70.59
$30,000 under $35,000	94.68	80.22	40.69	27.15	35.35	77.77
$35,000 under $40,000	96.38	84.76	44.79	31.72	39.64	82.30
$40,000 under $45,000	97.35	87.65	48.39	35.61	43.36	85.24
$45,000 under $50,000	97.97	89.66	51.50	39.16	46.65	87.32
$50,000 under $60,000	98.68	92.25	56.49	44.86	51.92	90.06
$60,000 under $70,000	99.07	93.91	60.56	49.53	56.23	91.87
$70,000 under $80,000	99.32	95.12	64.16	53.29	59.89	93.21
$80,000 under $90,000	99.49	96.01	67.15	56.41	62.93	94.21
$90,000 under $100,000	99.60	96.67	69.66	59.13	65.52	94.97
$100,000 under $150,000	99.85	98.40	77.78	67.92	73.90	97.06
$150,000 under $200,000	99.92	99.04	82.52	73.14	78.83	97.93
$200,000 under $500,000	99.98	99.77	92.19	84.20	89.05	99.18
$500,000 under $1,000,000	*	99.92	95.89	88.62	93.03	99.54
$1,000,000 or more	*	100.00	100.00	100.00	100.00	100.00
Total	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table H Cumulative Percent of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Cumulative Percent

Size of Massachusetts AGI	Number of Returns	Amount of		5% Tax	10% Tax	Total Tax
		Deductions	Exemptions			
Under $5,000	28.13%	11.36%	16.17%	1.48%	0.97%	1.41%
$5,000 under $10,000	48.63	21.86	33.92	10.50	5.59	9.84
$10,000 under $15,000	64.07	36.34	49.76	23.84	11.03	22.12
$15,000 under $20,000	76.63	53.63	65.53	39.85	16.77	36.75
$20,000 under $25,000	85.86	69.21	78.63	55.55	22.42	51.10
$25,000 under $30,000	91.56	80.12	87.16	67.82	27.88	62.46
$30,000 under $35,000	94.68	86.72	91.92	75.95	32.78	70.16
$35,000 under $40,000	96.38	90.58	94.52	81.14	37.19	75.25
$40,000 under $45,000	97.35	92.92	96.01	84.51	41.01	78.68
$45,000 under $50,000	97.97	94.47	96.94	86.90	44.39	81.20
$50,000 under $60,000	98.68	96.27	98.00	90.04	49.83	84.65
$60,000 under $70,000	99.07	97.32	98.58	92.10	54.31	87.03
$70,000 under $80,000	99.32	98.01	98.96	93.62	58.10	88.85
$80,000 under $90,000	99.49	98.49	99.21	94.75	61.26	90.25
$90,000 under $100,000	99.60	98.82	99.38	95.59	63.96	91.34
$100,000 under $150,000	99.85	99.55	99.76	97.85	72.66	94.47
$150,000 under $200,000	99.92	99.75	99.87	98.70	77.79	95.89
$200,000 under $500,000	99.98	99.95	99.97	99.68	88.49	98.18
$500,000 under $1,000,000	*	99.98	99.99	99.89	92.67	98.92
$1,000,000 or more	*	100.00	100.00	100.00	100.00	100.00
Total	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table I Amounts of 5%, 10% and Total Taxed Income and Average, Percent Distribution and Cumulative Percent of Total Taxed Income by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts AGI	Taxed Income (In Thousands)			Total Taxed Income		
	5%	10%	Total	Average	Percent Distribution	Cumulative Percent
Under $5,000	$ 343,498	$ 17,340	$ 360,838	$ 519	1.44%	1.44%
$5,000 under $10,000	2,091,293	82,967	2,174,260	4,288	8.70	10.14
$10,000 under $15,000	3,094,958	97,851	3,192,809	8,361	12.77	22.91
$15,000 under $20,000	3,712,967	103,219	3,816,186	12,285	15.27	38.18
$20,000 under $25,000	3,642,270	101,628	3,743,898	16,397	14.98	53.16
$25,000 under $30,000	2,845,953	98,093	2,944,046	20,881	11.78	64.94
$30,000 under $35,000	1,886,065	88,121	1,974,186	25,576	7.90	72.84
$35,000 under $40,000	1,204,484	79,340	1,283,824	30,474	5.14	77.98
$40,000 under $45,000	782,642	68,651	851,293	35,356	3.41	81.39
$45,000 under $50,000	553,321	60,809	614,130	40,334	2.46	83.85
$50,000 under $60,000	728,893	97,805	826,698	47,397	3.31	87.16
$60,000 under $70,000	476,949	80,586	557,535	57,519	2.23	89.39
$70,000 under $80,000	351,463	68,056	419,516	67,501	1.68	91.07
$80,000 under $90,000	261,191	56,753	317,944	77,396	1.27	92.34
$90,000 under $100,000	195,888	48,502	244,390	87,532	0.98	93.32
$100,000 under $150,000	524,372	156,437	680,809	111,681	2.72	96.04
$150,000 under $200,000	197,228	92,242	289,470	163,450	1.16	97.20
$200,000 under $500,000	228,316	192,233	420,549	273,617	1.68	98.88
$500,000 under $1,000,000	47,684	75,079	122,763	642,738	0.49	99.37
$1,000,000 or more	26,158	131,702	157,860	1,879,286	0.63	100.00
Total	$23,195,590	$1,797,414	$24,993,004	$10,104	100.00%	100.00%

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table J Taxed Income and Tax by Class and Total as Percent of and by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts AGI	Taxed Income as Percent of Massachusetts AGI			Tax as Percent of Massachusetts AGI		
	5%	10%	Total	5%	10%	Total
Under $5,000	21.71%	37.65%	22.17%	1.17%	4.05%	1.25%
$5,000 under $10,000	57.33	79.24	57.94	3.08	8.52	3.23
$10,000 under $15,000	67.01	89.65	67.53	3.60	9.64	3.74
$15,000 under $20,000	70.04	93.23	70.51	3.76	10.02	3.89
$20,000 under $25,000	72.97	95.85	73.44	3.92	10.30	4.05
$25,000 under $30,000	76.06	96.57	76.61	4.09	10.38	4.25
$30,000 under $35,000	78.69	97.03	79.36	4.23	10.43	4.46
$35,000 under $40,000	80.90	97.83	81.77	4.35	10.52	4.67
$40,000 under $45,000	82.59	97.58	83.62	4.44	10.49	4.86
$45,000 under $50,000	84.03	97.77	85.21	4.52	10.51	5.03
$50,000 under $60,000	85.83	98.15	87.12	4.61	10.55	5.24
$60,000 under $70,000	87.61	98.91	89.08	4.71	10.63	5.48
$70,000 under $80,000	89.01	98.15	90.38	4.78	10.55	5.65
$80,000 under $90,000	89.98	98.67	91.41	4.84	10.61	5.79
$90,000 under $100,000	90.88	98.83	92.36	4.88	10.62	5.95
$100,000 under $150,000	92.39	98.64	93.76	4.97	10.60	6.20
$150,000 under $200,000	94.39	98.87	95.78	5.07	10.63	6.79
$200,000 under $500,000	95.70	99.42	97.36	5.14	10.69	7.63
$500,000 under $1,000,000	96.66	99.64	98.46	5.20	10.71	8.53
$1,000,000 or more	97.15	99.91	99.44	5.22	10.74	9.80
Total	70.80%	94.99%	72.12%	3.81%	10.21%	4.16%

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1978
Table K Number of Returns by Filing Status and Number of Dependents and Age 65 or over Exemptions Claimed, by Size of Massachusetts Adjusted Gross Income

Size of Mass. Adjusted Gross Income	Number of Returns				Number of Dependents	Number Age 65 or Over
	Total	Single	Joint	Married Separate		
$0 - $2,000	300,946	257,668	39,497	3,781	67,062	76,236
$2,000 - $3,000	146,533	125,276	19,206	2,051	29,162	33,191
$3,000 - $5,000	248,501	197,589	47,293	3,619	70,002	69,808
Sub-T $0 - $5,000	695,980	580,533	105,996	9,451	166,226	179,235
$5,000 - $6,000	111,244	84,176	25,400	1,668	38,270	29,063
$6,000 - $7,000	106,115	78,206	26,314	1,595	41,973	24,514
$7,000 - $8,000	101,455	72,965	27,049	1,441	44,404	21,288
$8,000 - $9,000	96,563	67,427	27,723	1,413	47,024	17,633
$9,000 - $10,000	91,736	61,449	29,031	1,256	48,637	15,766
Sub-T $5,000 - $10,000	507,113	364,223	135,517	7,373	220,308	108,264
Sub-T $0 - $10,000	1,203,093	944,756	241,513	16,824	386,534	287,499
$10,000 - $15,000	381,889	201,071	176,637	4,181	280,989	54,977
$15,000 - $20,000	310,679	86,268	222,305	2,106	356,126	31,225
Sub-T $10,000 - $20,000	692,568	287,339	398,942	6,287	637,115	86,202
Sub-T $0 - $20,000	1,895,661	1,232,095	640,455	23,111	1,023,649	373,701
$20,000 - $30,000	369,320	43,434	324,564	1,322	525,443	25,354
Sub-T $0 - $30,000	2,264,981	1,275,529	965,019	24,433	1,549,092	399,055
$30,000- $50,000	158,623	11,197	146,984	442	243,236	12,731
$50,000 - $100,000	40,250	3,257	36,834	159	66,884	6,768
$100,000 or more	9,679	894	8,724	61	15,329	2,710
Total	2,473,533	1,290,877	1,157,561	25,095	1,874,541	421,264

SOURCE: Massachusetts Department of Revenue

In Lexington, the Minuteman

C.S. 1-EC

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL **1980** ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS, CHAPTER 59, SECTION 21

FINAL
FISCAL 1980
ALL MUNICIPALITIES
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 **Prior Year** Underestimates to be raised	Column 3 **Prior Year** Overestimates to be Used as Available Funds
			$ 41,681.71*
A. County Assessments		(1978) $ 36,578.92	(1978) 40,642.89
1. County Tax G.L. CH. 35, s. 31	$ 65,833,601.26	(1979) 3,485,217.88	(1979) 3,175,499.11
			(1977) 62,997.36
2. County Hospital G.L. CH. 111, s. 85	1,156,811.14	154,833.18	379,181.82
Sub-total, County	$ 66,990,412.40	$ 3,676,629.98	$3,700,002.89
B. State Assessments and Charges			
1. Special Education G.L.CH.71 B,ss.10,12;1972,CH.766	$ 5,495,149.00	$ 347,082.00	$ 558,723.00
2. Audit of Municipal Accounts G.L. CH.44,ss. 41, 46A	1,012,535.21		
3. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	286,606.24		
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	639,512.55		
5. State Assessment System G.L. CH. 58, ss. 7A—7E	75.00		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
6. Elderly Governmental Retirees	1,271,618.71		
7. Retired Municipal Teachers	1,253,611.53		
8. State Recreation Areas Outside Metropolitan Parks			6,605.20*
District G.L. CH. 132A, ss. 4—6	15,201,482.00		674,328.37
9. Mosquito Control Projects G.L. CH. 252, s. 5A	2,228,818.00	57,684.52	80,154.10
10. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	738,806.00		23,640.94
11. Metropolitan Area Planning Council G.L. CH. 40B, ss, 26, 29; 1974, CH. 476	449,674.65		
12. Old Colony Planning Council 1967, CH. 332	50,129.00		
13. Shellfish Purification Plants 1961, CH. 506, s. 2	27,996.99		
14. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00	24,694.39	
15.			
16.			
Sub-total, State	$ 28,657,014.88	$ 429,460.91	$1,343,451.61
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L. CH. 92, ss. 54—59A	$ 20,765,787.00	$ 11,475.94	$ 43,020.61
2. Metropolitan Sewerage G.L. CH. 92, ss. 5—8	24,858,731.00	38,599.95	1,931,744.36
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A	11,706,691.44**		
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees	67,570.75		
Sub-total, Metropolitan District	$ 57,398,780.19	$ 50,075.89	$1,974,764.97
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service — Jan. 1, 1978 — Dec. 31, 1978 After Commonwealth Credit $73,546,264.75	$ 74,048,972.03	$ 499,437.47	$ 622,338.50
2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
3. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service — July 1, 1978 — June 30, 1979 After Commonwealth Credit $4,513,443.12	4,513,443.12	161,146.00	292,953.64
Sub-total, Transportation	$ 78,578,415.15	$ 660,583.47	$ 915,292.14
E. Totals - All Assessments and Charges	$231,624,622.62	$4,816,750.25	$7,933,511.61

* Adjustments for Avon (Chap. 401, 1978)

** Does not include $12,531,251.52 MDC Water Assessment to Boston

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

C.S. 1-ER

NOTICE TO ASSESSORS OF FISCAL 1980 ESTIMATED RECEIPTS TO BE USED IN DETERMINING THE TAX LEVY

FINAL
FISCAL 1980

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23

ALL MUNICIPALITIES
NAME OF CITY OR TOWN

A. Reimbursement for Loss of Taxes:	
1. Loss of Taxes, State-owned Land G.L. CH. 58, ss.13-17B	$ 14,608,173
2. Loss of Taxes, Flood Control G.L. CH. 58, s. 17	265,000
Abatements G.L. CH. 59, s. 5	
3. Veterans Clauses 22A - 22E	2,977,225
4. Widows and Others Clause 17 & c. 37	4,011,510
5. Blind Persons Clause 37	549,265
6. Elderly Persons Clause 41, 1977, CH. 967, s. 2	10,000,000
7. Government Center — Boston 1960, CH. 635, s. 8	357,570
8.	
Sub-total, Loss of Taxes	$ 32,768,743
B. Education Distributions and Reimbursements:	
School Aid Distribution G.L. CH. 58, s. 18A	
1. School Aid G.L. CH. 70, as amended	$ 642,829,616*
2. Adjustment	260,850
3. Adjustment 1978 Special Education (Burlington, Peabody, Swampscott, Watertown)	1,857,851
4. Adjustment	
5.	
Sub-total, School Aid Distributions	$ 644,948,317
6. Retired Teachers' Pensions G.L.CH. 32, s. 20(2)(c)	17,512,750
7. Regional Public Libraries G.L. CH. 78, s. 19C	2,212,550
8. Outside Vocational School Transportation G.L. CH. 74, s. 8A	292,638
9. Transportation of Pupils G.L. CH. 71, ss. 7A and 37D	28,091,627
10. School Transportation G.L. CH. 71, s. 7B	648,898
11. Construction of School Projects, 1948, CH. 645; 1976, CH. 511	88,615,105
12. School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14	11,877,896
13. Special Needs Recreation G.L. CH. 71B, s. 11	529,755
14. Tuition for State Wards G.L. CH. 76, ss. 7&9; G.L. CH. 74, s. 7A	3,517,465
15.	
16.	
Sub-total, Education Reimbursements	$ 153,298,684
Reimbursement Offset Items — Reserve for Direct Expenditures	
17. Public Libraries G.L. CH. 78, s. 19A	$ 2,093,640
18. Racial Imbalance G.L. CH. 76, s. 12A	6,053,376
19. Magnet Education G.L. CH. 71, ss. 37I and 37J	2,800,000
20. Equal Education Improvement Fund G.L. CH. 15, s. 11	6,000,000
21. School Lunch Program 1970, CH. 871	6,060,732
22. Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753	490,832
23.	
Sub-total, Education Offset Items	$ 23,498,580
Sub-total, All Education Items	$ 821,745,581
C. General Government Reimbursements and Distributions:	
1. Police Career Incentive G.L. CH. 41, s. 108L	$ 2,700,000
2. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20	425,000
3. Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)	396,727
4. Federally Aided Urban Renewal Projects G.L. CH. 121	3,453,354
5. Non-Federally Aided Urban Renewal Projects G.L. CH. 121	896,476
6. Veterans' Benefits G.L. CH. 115, s. 6	9,400,903
7. Highway Reconstruction and Maintenance	18,469,803
8. Local Aid Fund (Additional Assistance)	143,000,000*
9. Local Aid Fund (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	53,650,000
10. Highway Fund G.L. CH. 81, s. 31; 1971, CH. 497	39,000,000
11. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	16,360,500
12. Highway Fund - 1979 Additional	2,539,103
13. Highway & Transit Fringe MBTA Communities	2,491,000
14. Cost of Revaluation (Fairhaven)	(188,000)
Sub-total, General Government	**$ 292,594,866**
D. TOTAL ESTIMATED RECEIPTS	**$ 1,147,109,190**

* Amount for property tax reduction $158.7M (Included in Items B.1 and C.8 above)

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The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL **1981** ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS, CHAPTER 59, SECTION 21

FISCAL 1981
FINAL
. . . . ALL MUNICIPALITIES .
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Over estimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 **Prior Year** Underestimates to be raised	Column 3 **Prior Year** Overestimates to be Used as Available Fu
A. County Assessments			
1. County Tax G.L. CH. 35, s. 31	$ 73,439,701.05	$ 2,651,868.85	$1,377,418.87
2. County Hospital G.L. CH. 111, s. 85	225,300.00		401,312.76
Sub-total, County	$ 73,665,001.05	$ 2,651,868.85	$1,778,731.63
B. State Assessments and Charges			
1. Special Education G.L.CH.71 B,ss.10,12;1972,CH.766. .	$ 5,044,321.00	$ 94,557.00	$1,004,014.00
2. Audit of Municipal Accounts G.L. CH.44,ss. 41, 46A . . .	1,240,902.19		
3. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	334,452.46		
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	694,412.85		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
5. Elderly Governmental Retirees	1,358,418.20		
6. Retired Municipal Teachers	1,416,054.63		
7. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4—6	17,689,828.00	793,759.42	
8. Mosquito Control Projects G.L. CH. 252, s. 5A	2,337,408.68	322,089.26	393,170.62
9. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	877,103.00		170,594.15
10. Metropolitan Area Planning Council G.L. CH. 40B, ss. 26, 29; 1974, CH. 476.	449,674.65		
11. Old Colony Planning Council 1967, CH. 332	50,129.00		
12. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16.	1,000.00	8,153.05	
13. Suffolk Co. Coop. Ext. Service G.L. CH. 128, s. 44A . . .	224,880.00	142,531.00	
14.			
Sub-total, State	$ 31,718,584.66	$ 1,361,089.73	$1,567,778.77
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L. CH. 92, ss. 54—59A.	$ 20,688,342.00	$	$ 318,399.45
2. Metropolitan Sewerage G.L. CH. 92, ss. 5—8	16,796,010.49*		1,069,058.66
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A	11,539,298.40*		
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees	67,570.72		
Sub-total, Metropolitan District	$ 49,091,221.61	$	$1,387,458.11
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service — Jan. 1, 1979 — Dec. 31, 1979 After Commonwealth Credit $85,765,000.00	$ 91,582,000.00	$ 6,579,679.71	$
2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
3. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service — July 1, 1979 — June 30, 1980 After Commonwealth Credit $5,758,072.89	6,261,530.89	232,276.63	256,881.75
Sub-total, Transportation	$ 97,859,530.89	$ 6,811,956.34	$ 256,881.75
E. Totals - All Assessments and Charges	$252,334,338.21	$10,824,914.92	$4,990,850.26

* Does not include, Boston, - Water Assessment $11,993,466.00
Boston, - Sewer Assessment $ 7,342,392.52

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

C.S. 1-ER

NOTICE TO ASSESSORS OF FISCAL **1981** ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23

FINAL
FISCAL 1981
ALL MUNICIPALITIES
NAME OF CITY OR TOWN

A. Reimbursement for Loss of Taxes:	
1. Loss of Taxes, State-owned Land G.L. CH. 58, ss.13-17B	$ 15,730,538
2. Loss of Taxes, Flood Control G.L. CH. 58, s. 17	265,000
Abatements G.L. CH. 59, s. 5	
3. Veterans Clauses 22A - 22E	3,130,764
4. Surviving Spouses and Others Clause 17	3,858,667
5. Blind Persons Clause 37	542,709
6. Elderly Persons Clause 41, 1977, CH. 967, s. 2	10,000,000
7. Government Center — Boston 1960, CH. 635, s. 8	357,570
Sub-total, Loss of Taxes	$ 33,885,248
B. Education Distributions and Reimbursements:	
School Aid Distribution G.L. CH. 58, s. 18A	
1. School Aid G.L. CH. 70, as amended	$ 643,082,794
2. Adjustment	423,882
3.	757,341
Sub-total, School Aid Distributions	$ 644,264,017
4. Retired Teachers' Pensions G.L.CH. 32, s. 20(2)(c)	17,760,581
5. Regional Public Libraries G.L. CH. 78, s. 19C	3,176,700
6. Outside Vocational School Transportation G.L. CH. 74, s. 8A	279,626
7. Transportation of Pupils G.L. CH. 71, ss. 7A and 37D	27,471,609
8. School Transportation G.L. CH. 71, s. 7B	668,896
9. Construction of School Projects, 1948, CH. 645; 1976, CH. 511	90,910,900
10. School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14	11,915,912
11. Special Needs Recreation G.L. CH. 71B, s. 11	529,210
12. Tuition for State Wards G.L. CH. 76, ss. 7&9; G.L. CH. 74, s. 7A	3,441,071
13.	
14.	
Sub-total, Education Reimbursements	$ 156,154,505
Reimbursement Offset Items — Reserve for Direct Expenditures	
15. Public Libraries G.L. CH. 78, s. 19A	$ 2,800,397
16. Racial Imbalance G.L. CH. 76, s. 12A	6,826,344
17. Magnet Education G.L. CH. 71, ss. 37I and 37J	2,891,200
18. Equal Education Improvement Fund G.L. CH. 15, s. 11	6,000,000
19. School Lunch Program 1970, CH. 871	5,635,912
20. Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753	654,633
21.	
Sub-total, Education Offset Items	$ 24,808,486
Sub-total, All Education Items	$ 825,227,008
C. General Government Reimbursements and Distributions:	
1. Police Career Incentive G.L. CH. 41, s. 108L	$ 3,348,247
2. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20	300,000
3. Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)	344,027
4. Federally Aided Urban Renewal Projects G.L. CH. 121	3,494,845
5. Non-Federally Aided Urban Renewal Projects G.L. CH. 121	814,126
6. Veterans' Benefits G.L. CH. 115, s. 6	9,316,468
7. Highway Reconstruction and Maintenance	18,469,803
8. Local Aid Fund (Additional Assistance)	143,000,000
9. Local Aid Fund (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	60,900,000
10. Highway Fund G.L. CH. 81, s. 31; 1971, CH. 497	19,713,935
11. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	17,502,140
12. Highway Fund - 1980 Additional	
13. Highway & Transit Fringe MBTA Communities	2,491,000
14. Cost of Revaluation (Athol, Salisbury and 50% of Revere's cost)	(419,765)
Sub-total, General Government	$ 279,274,826
D. TOTAL ESTIMATED RECEIPTS	$ 1,138,387,082

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C.S. 2-ER

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Fiscal 1980
FINAL

NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1980 ESTIMATED RECEIPTS

Name of Regional School District: All Regional School Districts
Member Cities and Towns: ____

A.	General Fund Appropriated Reimbursement Programs:	
1.	Racial Imbalance Program G.L. CH. 76, s. 12A	$ 328,624
2.	Outside Vocational School Transportation G.L. CH. 74, s. 8A	41,119
3.	Transportation of Pupils G.L. CH. 71, s. 16C	9,908,373
4.	School Transportation G.L. CH. 71, s. 7B	51,102
5.	Construction of School Projects 1948, CH. 645, 1976, CH. 511	21,436,131
6.	School Lunch Program (Partial Ass't) 1970, CH. 871	816,468
7.	Elderly Lunch G.L. CH. 15, s. 1L	32,447
8.	Regional School District Aid G.L. CH. 71, s. 16D	41,959,549
9.	Tuition - State Wards G.L. CH. 76, s s. 7&9, CH. 74, s. 7A	482,535
10.	Special Needs Recreation G.L. CH. 71B	20,245
11.	School Related Transportation G.L. CH. 71A, CH. 71B	622,104
12.		
B.	General Fund Appropriated Distributions:	
1.	School Aid G.L. CH. 70, as amended	73,409,534
2.	Adjustment	(165,820)
3.	Special Education Charge G.L. CH. 71B, ss. 10, 12	
C.	TOTAL ESTIMATED RECEIPTS REIMBURSEMENTS AND DISTRIBUTIONS	$148,942,411

Amount for reduction of assessments to member towns $7.2M (Included in Item B.1 above)

C.S. 2-ER

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Fiscal 1981
FINAL

NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1981 ESTIMATED RECEIPTS

Name of Regional School District All Regional School Districts

Member Cities and Towns

A.	General Fund Appropriated Reimbursement Programs:	
1.	Racial Imbalance Program G.L. CH. 76, s. 12A	$ 406,216
2.	Outside Vocational School Transportation G.L. CH. 74, s. 8A	53,923
3.	Transportation of Pupils G.L. CH. 71, s. 16C	10,528,391
4.	School Transportation G.L. CH. 71, s. 7B	31,104
5.	Construction of School Projects 1948, CH. 645, 1976, CH. 511	20,938,012
6.	School Lunch Program (Partial Ass't) 1970, CH. 871	764,088
7.	Elderly Lunch G.L. CH. 15, s. 1L	45,367
8.	Regional School District Aid G.L. CH. 71, s. 16D	42,700,000
9.	Tuition - State Wards G.L. CH. 76, ss. 7&9, CH. 74, s. 7A	558,929
10.	Special Needs Recreation G.L. CH. 71B	20,790
11.	School Related Transportation G.L. CH. 71A, CH. 71B	584,088
12.		
B.	General Fund Appropriated Distributions:	
1.	School Aid G.L. CH. 70, as amended	73,417,205
2.	Adjustment 1979 School Aid G.L. CH. 70	465,496
C.	TOTAL ESTIMATED RECEIPTS	$150,513,609

ESTIMATED RECEIPTS FOR CITIES, TOWNS AND REGIONAL SCHOOL DISTRICTS ACTUAL 1979 AND COMPARISON OF 1980 AND 1981 ESTIMATES (IN MILLIONS OF DOLLARS)

	Fiscal Year			
Item	1979 Actual	1980 Estimate	1981 Estimate	1981 1980 Change
Estimated Receipts				
CITIES AND TOWNS				
Reimbursements, Local Aid Fund:				
Loss of Taxes, 7 programs	$ 31.2	$ 32.8	$ 33.8	$ 1.0
Veterans' Benefits	9.6	9.4	9.3	(0.1)
Pensions to Retired Teachers	16.4	17.5	17.8	0.3
Urban Renewal, 2 programs	8.8	4.3	4.3	-
School Transportation, 4 programs	36.7	40.9	40.3	(0.6)
Public Libraries, 2 programs	4.6	4.3	6.0	1.7
School Construction & Repair	89.3	88.6	90.9	2.3
Racial Imbalance, 3 programs	14.8	14.9	15.8	0.9
School and Elderly Lunch	6.8	6.6	6.3	(0.3)
Highway and Transit, 2 programs	21.0	21.0	21.0	-
Other, 5 programs	5.7	7.6	8.0	0.4
Total Reimbursements*	$ 244.9	$ 247.9	$ 253.5	$ 5.6
Distributions, Local Aid Fund:				
School Aid, Chapter 70, as amended (including prior year adjustments, if any)	$ 565.0	$ 643.1	$ 642.7	$ (0.4)
Total General Fund Distribution	$ 565.0	$ 643.1	$ 642.7	$ (0.4)
Distributions, Other Funds:				
Local Aid Fund, Lottery, Beano, etc.	$ 52.6	$ 53.7	$ 60.9	$ 7.2
Local Aid Fund, Additional Assistance	60.0	143.0	143.0	-
Local Aid Fund, 1978 Lottery Deficit	8.5	-	-	-
Highway Fund	25.4	39.0	19.7	(19.3)
Highway Fund, 1979 Additional	-	2.5	-	(2.5)
Urban Redevelopment Excise	15.4	16.4	17.5	1.1
Total Other Distributions	$ 161.9	$ 254.6	$ 241.1	$(13.5)
Total Estimated Receipts, Cities & Towns	$ 971.8	$1,145.6	$1,137.3	$ (8.3)
REGIONAL SCHOOL DISTRIBUTIONS				
Reimbursements, Local Aid Fund:				
Regional School District Aid	$ 38.3	$ 42.0	$ 42.7	$ 0.7
1978 Regional School District Aid	8.5	-	-	-
School Transportation, 4 programs	9.4	10.6	11.2	0.6
School Construction & Repair	21.7	21.4	20.9	(0.5)
Other, 5 programs	2.1	1.7	1.8	0.1
Total Reimbursements	$ 80.0	$ 75.7	$ 76.6	$ 0.9
Distributions, Local Aid Fund:				
School Aid, Chapter 70, as amended (including prior year adjustments, if any)	$ 66.6	$ 73.2	$ 73.9	$ 0.7
Total Estimated Receipts - Regions	$ 146.6	$ 148.9	$ 150.5	$ 1.6
Other Locally Related Aid				
General Fund, 16 programs	$ 258.3	$ 281.1	$ 338.8*	$ 57.7
TOTAL AID: Cities, Towns, Regional School Districts and Locally Related	$1,376.7	$1,575.6	$1,626.6	$ 51.0

*Includes $18.1 million highway fund aid, G.L. Ch. 90, for cities and towns, which in 1980 was included in total estimated receipts.

Estimated Assessments and Charges	1979 Actual	1980 Estimate	1981 Estimate	1980 Change
County Tax*	$ 55.1	$ 65.8	$ 73.4	$ 7.6
County Hospital	1.8	1.6	.2	(1.4)
Special Education	5.6	5.5	5.0	(0.5)
State Recreation	16.6	15.2	17.7	2.5
MDC Parks	19.6	20.8	20.7	(0.1)
MDC Water	24.3	24.2	23.6	(0.6)
MDC Sewerage and Other	20.3	24.9	24.2	(0.7)
MBTA (after Credit 1979, $63.2; 1980, $73.5; 1981, $85.8)	84.1	74.1	91.6	17.5
Other, 12 programs	11.1	12.5	15.3	2.8
Total Assessments and Charges	$ 238.5	$ 244.6	$ 271.7	$ 27.1

*After Commonwealth share of court cost, 1979, $59.9-exclusive of Suffolk and Nantucket. In 1980 and 1981 Commonwealth assumed entire court cost.

Massachusetts Department of Revenue June 23, 1980

SUMMARY OF DISTRIBUTIONS AND REIMBURSEMENTS TO CITIES AND TOWNS FOR CALENDAR YEAR 1969-1972, AND FISCAL YEARS 1974-1981.

(millions of dollars)

	1969	1970	1971	1972	1973-74	1975	1976	1977	1978*	1979	1980	1981
Tax distribution programs:												
Machinery basis	$ 9.0	$ 9.0	$ 9.0	$ 9.0	$ 18.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special education*	12.0	13.4	17.0	22.5	30.8	42.3	39.4	93.1	176.7	-	-	-
School aid	114.4	204.3	220.7	283.1	461.2	352.3	384.7	353.1	265.6	566.4	643.1	642.7
Valuation basis	103.7	28.3	37.5	-	-	-	-	-	-	-	-	-
Other	-	-	1.0	13.8	7.9	21.4	18.5	-	20.1	21.0	21.0	21.0
Sub-total*	$239.1	$255.0	$285.2	$328.4	$517.9	$416.0	$442.6	$446.2	$462.4	$587.4	$664.1	$663.7
Appropriated reimbursements:												
Education (15 programs)**	$ 61.7	$ 75.0	$104.4	$111.2	$144.1	$199.6	$222.0	$177.3	$166.8	$167.2	$176.8	$179.9
Welfare (6 programs)	15.4	1.7	0.9	0.7	3.7	-	-	-	-	-	-	-
Other	22.6	22.7	14.9	37.1	45.7	43.2	40.4	61.0	46.1	58.0	50.0	51.3
Sub-total***	$ 99.7	$ 99.4	$120.2	$149.0	$193.5	$242.8	$262.4	$238.3	$212.9	$225.2	$226.8	$231.2
Other distributions:												
Special highway fund	$ -	$ 15.0	$ -	$ 23.5	$ 25.1	$ 35.7	$ 25.5	$ 25.2	$ 25.1	$ 25.4	$ 41.5	$ 23.2
Cigarette excise	1.7	1.8	1.9	2.0	2.3	1.8	1.0	1.3	-	-	-	-
Urban redevelopment	2.4	2.6	4.2	5.2	13.6	6.6	8.7	9.1	11.0	14.5	16.4	17.5
Local aid fund (lottery, etc.)	-	-	-	21.9	32.6	54.8	37.0	40.0	85.6	122.2	196.7	196.9
Sub-total	$ 4.1	$ 19.4	$ 6.1	$ 52.6	$ 73.6	$ 98.9	$ 72.2	$ 75.6	$121.7	$162.1	$254.6	$237.6
Total	$342.9	$373.8	$411.5	$530.0	$785.0	$757.7	$777.1	$760.1	$797.0	$974.7	$1145.5	$1132.5

Notes: Amounts for programs detailed and estimated on Cherry Sheets. Estimates shown on 1973-74 "Cherry Sheet" are for eighteen month transitional fiscal period. For comparative purposes, actual total for calender 1973 was $545.7 million. Does not include Chapter 81 and 90 and certain other highway aid.

In 1979, 1980, and 1981 School Aid also includes amounts shown in prior years for special education distribution and vocational education reimbursements. (Chapter 367, Acts of 1978).

Local Aid Fund includes additional assistance; 1978, $30.0 million; 1979, 60.0 million, 1980 and 1981, $143.0 million.

* Includes adjustments for prior years. Includes transitional bilingual education, and special education program payments through 1978.

** Regional School District Aid payments made directly to regions starting in 1976, $22.5; 1977, $23.7; 1978, $25.0; 1979, $33.5; 1980, $42.0; 1981, $42.0.

*** Includes overdue prior year payments 1975, $36.5; 1976, $54.9 (of which Education = $53.4).

Source: Department of Revenue.

TABLE I - MASSACHUSETTS TAX RATES

City/Town	Fiscal 1979	Fiscal 1980
Abington	$ 36.00	$ 33.70
Acton	29.40	29.40
Acushnet	258.00	80.00
Adams	46.00	49.00
Agawam	52.50	48.50
Alford	14.00	19.50
Amesbury	71.00	69.00
Amherst	30.40	28.20
Andover	62.00	64.00
Arlington	84.60	81.00
Ashburnham	30.00	31.00
Ashby	70.00	33.00
Ashfield	17.50	17.00
Ashland	48.00	45.00
Athol	54.00	61.00
Attleboro	72.85	72.35
Auburn	40.40	38.90
Avon	60.00	48.00
Ayer	126.00	112.00
Barnstable	21.25	21.25
Barre	21.00	21.00
Becket	15.30	17.00
Bedford	102.00	95.00
Belchertown	29.00	28.00
Bellingham	50.00	43.50
Belmont	67.00	67.00
Berkley	65.00	21.00
Berlin	80.00	86.00
Bernardston	32.00	30.00
Beverly	83.60	83.10
Billerica	313.00	312.00
Blackstone	55.00	50.75
Blandford	18.00	16.00
Bolton	49.60	21.20
Boston	252.90	252.90
Bourne	20.00	19.70
Boxborough	46.00	41.00
Boxford	136.50	137.50
Boylston	50.50	47.75
Braintree	44.50	43.75
Brewster	17.20	15.40
Bridgewater	42.00	43.30
Brimfield	102.00	119.00
Brockton	64.80	61.80
Brookfield	30.00	30.00
Brookline	100.00	98.00
Buckland	61.00	63.00
Burlington	74.00	69.00
Cambridge	188.60	188.40
Canton	60.60	58.00
Carlisle	27.00	25.00
Carver	$266.00	$270.00
Charlemont	21.50	21.00
Charlton	86.30	62.00
Chatham	14.00	15.40
Chelmsford	57.50	53.00
Chelsea	253.00	238.00
Cheshire	11.00	11.50
Chester	33.00	34.00
Chesterfield	62.00	64.00
Chicopee	205.00	184.00
Chilmark	23.20	18.00
Clarksburg	23.00	23.00
Clinton	204.00	230.00
Cohasset	49.60	49.00
Colrain	40.00	41.00
Concord	36.20	35.20
Conway	97.00	93.00
Cummington	55.00	23.00
Dalton	30.50	32.50
Danvers	77.00	74.00
Dartmouth	33.00	32.00
Dedham	57.20	59.80
Deerfield	17.35	17.70
Dennis	13.00	13.00
Dighton	141.00	143.00
Douglas	39.00	41.00
Dover	24.50	26.75
Dracut	200.00	190.00
Dudley	60.00	15.50
Dunstable	216.00	216.00
Duxbury	38.40	37.80
East Bridgewater	68.00	67.00
East Brookfield	52.00	43.00
East Longmeadow	39.00	37.70
Eastham	14.30	14.50
Easthampton	36.50	34.00
Easton	41.50	39.00
Edgartown	24.00	25.00
Egremont	28.00	30.50
Erving	30.00	31.50
Essex	48.50	45.50
Everett	132.00	141.20
Fairhaven	211.00	184.00
Fall River	181.00	160.00
Falmouth	18.30	18.00
Fitchburg	46.50	46.90
Florida	17.00	16.00
Foxborough	71.75	73.30
Framingham	68.00	67.00
Franklin	83.00	83.00
Freetown	182.00	183.00

TABLE I - CONTINUED

City/Town	Fiscal 1979	Fiscal 1980
Gardner	$ 52.00	$ 50.25
Gay Head	101.00	74.00
Georgetown	82.00	28.00
Gill	29.00	32.00
Gloucester	90.60	87.00
Goshen	27.20	27.20
Gosnold	18.00	15.00
Grafton	44.85	44.75
Granby	45.50	33.00
Granville	146.00	22.50
Great Barrington	49.00	49.00
Greenfield	66.00	38.80
Groton	27.00	27.00
Groveland	77.00	102.00
Hadley	109.00	14.00
Halifax	32.50	27.00
Hamilton	29.00	29.00
Hampden	33.50	35.00
Hancock	14.00	12.70
Hanover	35.70	34.50
Hanson	70.00	68.00
Hardwick	49.00	47.00
Harvard	25.00	26.00
Harwich	43.50	43.00
Hatfield	18.00	24.00
Haverhill	200.80	170.40
Hawley	18.00	15.00
Heath	31.00	25.55
Hingham	78.00	77.00
Hinsdale	53.50	53.00
Holbrook	84.00	89.50
Holden	39.40	39.90
Holland	149.00	21.70
Holliston	38.50	38.50
Holyoke	138.00	102.00
Hopedale	62.50	63.50
Hopkinton	35.50	34.00
Hubbardston	57.00	51.00
Hudson	64.80	59.00
Hull	65.80	63.40
Huntington	43.00	47.50
Ipswich	80.00	73.00
Kingston	26.60	32.00
Lakeville	53.00	50.00
Lancaster	60.00	58.00
Lanesborough	35.50	36.50
Lawrence	189.30	162.70
Lee	46.00	45.00
Leicester	39.00	36.00
Lenox	38.00	40.00
Leominster	59.00	55.00
Leverett	$106.00	$ 96.00
Lexington	90.20	87.60
Leyden	32.00	34.00
Lincoln	25.48	19.60
Littleton	32.80	32.90
Longmeadow	49.00	49.00
Lowell	185.80	180.80
Ludlow	71.00	75.00
Lunenburg	49.65	50.25
Lynn	168.00	166.50
Lynnfield	28.30	26.60
Malden	220.40	199.30
Manchester	29.50	28.50
Mansfield	89.60	76.80
Marblehead	63.00	63.00
Marion	54.40	57.60
Marlborough	220.00	208.00
Marshfield	96.00	91.00
Mashpee	19.00	19.20
Mattapoisett	68.00	68.00
Maynard	92.00	90.00
Medfield	77.00	73.10
Medford	228.00	215.00
Medway	74.00	76.00
Melrose	64.00	68.80
Mendon	46.00	51.00
Merrimac	40.25	42.25
Methuen	224.00	226.00
Middleborough	96.00	93.00
Middlefield	26.10	24.20
Middleton	32.70	31.80
Milford	238.00	84.00
Millbury	274.00	252.00
Millis	69.00	58.00
Millville	34.50	34.20
Milton	190.60	193.40
Monroe	84.00	69.00
Monson	30.00	27.20
Montague	27.00	28.50
Monterey	11.50	11.50
Montgomery	43.00	55.00
Mount Washington	18.00	33.75
Nahant	118.00	126.00
Nantucket	134.00	128.00
Natick	95.50	103.00
Needham	56.60	57.60
New Ashford	7.00	7.00
New Bedford	174.80	141.60
New Braintree	65.00	69.00
New Marlborough	11.50	13.25
New Salem	178.00	140.00

TABLE I - CONTINUED

City/Town	Fiscal 1979	Fiscal 1980	City/Town	Fiscal 1979	Fiscal 1980
Newbury	$ 27.00	$ 24.00	Russell	$130.00	$ 22.00
Newburyport	83.00	83.00	Rutland	25.60	26.60
Newton	170.40	169.20	Salem	204.00	202.00
Norfolk	63.65	57.30	Salisbury	48.00	46.00
North Adams	56.00	55.50	Sandisfield	23.00	21.50
North Andover	179.00	187.00	Sandwich	14.50	15.00
North Attleborough	40.40	37.80	Saugus	59.90	55.90
North Brookfield	41.00	27.00	Savoy	52.00	43.00
North Reading	88.00	81.00	Scituate	94.60	91.00
Northampton	34.00	31.50	Seekonk	43.00	41.00
Northborough	75.00	73.00	Sharon	57.00	56.50
Northbridge	45.00	45.00	Sheffield	38.50	40.00
Northfield	37.00	38.00	Shelburne	83.00	81.00
Norton	81.00	44.00	Sherborn	38.20	37.00
Norwell	55.00	52.00	Shirley	152.00	142.00
Norwood	48.00	48.00	Shrewsbury	47.60	47.10
Oak Bluffs	21.20	22.80	Shutesbury	41.00	43.00
Oakham	25.50	33.00	Somerset	24.00	25.00
Orange	70.00	64.00	Somerville	266.60	245.80
Orleans	12.60	12.00	South Hadley	39.40	40.00
Otis	38.00	39.00	Southampton	27.00	26.40
Oxford	34.00	34.00	Southborough	28.00	29.00
Palmer	33.50	32.00	Southbridge	36.60	34.00
Paxton	44.00	23.00	Southwick	45.00	42.00
Peabody	71.80	78.50	Spencer	44.00	44.00
Pelham	27.00	93.00	Springfield	89.30	87.00
Pembroke	109.50	32.85	Sterling	33.00	34.00
Pepperell	28.00	39.00	Stockbridge	47.00	54.00
Peru	29.50	35.00	Stoneham	46.25	43.25
Petersham	51.00	54.00	Stoughton	56.80	60.10
Phillipston	9.00	14.00	Stow	41.00	36.00
Pittsfield	79.00	79.00	Sturbridge	26.50	26.50
Plainfield	152.00	177.00	Sudbury	59.00	57.50
Plainville	30.65	33.10	Sunderland	18.00	17.00
Plymouth	22.80	22.00	Sutton	138.00	131.00
Plympton	49.00	47.00	Swampscott	85.60	81.50
Princeton	44.00	41.50	Swansea	48.00	49.00
Provincetown	51.70	56.45	Taunton	202.80	116.00
Quincy	196.60	224.00	Templeton	13.00	19.00
Randolph	89.00	85.00	Tewksbury	54.00	49.50
Raynham	52.00	51.00	Tisbury	32.00	31.30
Reading	46.00	40.00	Tolland	42.00	70.00
Rehoboth	33.20	32.40	Topsfield	28.00	29.30
Revere	254.00	227.60	Townsend	32.00	36.00
Richmond	25.60	24.60	Truro	13.00	12.50
Rochester	77.50	73.50	Tyngsborough	49.25	49.50
Rockland	90.00	88.00	Tyringham	22.00	9.50
Rockport	19.60	19.20	Upton	24.00	28.00
Rowe	7.20	6.80	Uxbridge	200.00	200.00
Rowley	65.00	61.00	Wakefield	176.50	173.00
Royalston	78.00	79.00	Wales	38.00	36.00

TABLE I - CONTINUED

City/Town	Fiscal 1979	Fiscal 1980
Walpole	$ 71.80	$ 69.80
Waltham	65.10	63.00
Ware	160.00	130.00
Wareham	52.20	52.00
Warren	34.30	32.95
Warwick	16.00	21.00
Washington	9.00	13.00
Watertown	228.00	224.00
Wayland	45.85	44.60
Webster	124.00	127.00
Wellesley	66.80	30.50
Wellfleet	9.80	11.10
Wendell	19.00	23.15
Wenham	25.50	27.00
West Boylston	72.00	71.50
West Bridgewater	48.00	46.00
West Brookfield	34.55	33.00
West Newbury	31.50	35.50
West Springfield	52.00	49.50
West Stockbridge	19.50	19.90
West Tisbury	54.00	66.00
Westborough	43.00	43.00
Westfield	78.00	65.00
Westford	69.70	68.40
Westhampton	26.00	30.00
Westminster	19.60	20.20
Weston	49.00	48.50
Westport	132.00	63.20
Westwood	66.60	66.80
Weymouth	76.80	79.20
Whately	20.50	21.00
Whitman	41.00	37.50
Wilbraham	30.50	33.70
Williamsburg	36.00	36.00
Williamstown	47.00	44.00
Wilmington	79.00	77.00
Winchendon	54.00	54.00
Winchester	74.80	74.80
Windsor	14.50	10.00
Winthrop	38.60	36.60
Woburn	44.60	40.20
Worcester	166.60	164.40
Worthington	15.00	15.00
Wrentham	39.00	38.00
Yarmouth	18.80	18.30

TABLE II - AMOUNTS USED IN DETERMINATION OF 1980 FISCAL YEAR MUNICIPAL TAX RATES

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Abington	$ 9,636,034	$ 4,482,728	$ 5,153,306
Acton	14,181,337	3,621,122	10,560,215
Acushnet	4,879,818	2,765,832	2,113,986
Adams	4,666,013	2,013,151	2,652,862
Agawam	16,263,203	6,618,032	9,645,171
Alford	287,935	128,797	159,138
Amesbury	15,349,615	9,807,645	5,541,970
Amherst	13,657,705	6,721,478	6,936,227
Andover	25,129,552	7,414,435	17,715,117
Arlington	41,705,705	12,364,395	29,341,310
Ashburnham	2,547,768	1,065,898	1,481,870
Ashby	1,234,004	401,404	832,600
Ashfield	955,994	465,808	490,186
Ashland	7,783,711	2,144,920	5,638,791
Athol	3,258,400	2,163,949	1,094,451
Attleboro	26,993,081	11,268,217	15,724,864
Auburn	11,647,000	5,087,733	6,559,267
Avon	4,473,028	1,965,562	2,507,466
Ayer	5,820,919	3,919,450	1,901,469
Barnstable	25,427,603	7,332,739	18,094,864
Barre	2,229,490	1,243,584	985,906
Becket	935,789	259,067	676,722
Bedford	13,018,933	3,964,801	9,054,132
Belchertown	4,104,491	1,883,067	2,221,424
Bellingham	10,649,319	6,361,586	4,287,733
Belmont	24,433,710	6,815,668	17,628,042
Berkley	1,552,634	773,381	779,253
Berlin	1,719,430	614,330	1,105,100
Bernardston	1,114,676	447,755	666,921
Beverly	31,170,904	10,952,674	20,218,230
Billerica	32,395,361	12,045,149	20,350,212
Blackstone	3,446,959	1,719,482	1,727,477
Blandford	565,274	278,560	286,714
Bolton	1,874,910	566,808	1,308,102
Boston	794,291,237	354,751,037	439,540,200
Bourne	11,436,000	5,424,777	6,011,223
Boxborough	2,058,654	658,653	1,400,001
Boxford	3,795,046	1,033,387	2,761,659
Boylston	2,176,649	729,697	1,446,952
Braintree	38,848,451	14,448,345	24,400,106
Brewster	5,027,778	2,054,141	2,973,637
Bridgewater	10,723,085	4,216,520	6,506,565
Brimfield	1,443,274	500,061	943,213
Brockton	82,424,168	35,695,616	46,728,552
Brookfield	1,500,584	797,675	702,909
Brookline	58,614,137	13,866,161	44,747,976
Buckland	1,049,668	378,795	670,873
Burlington	26,924,093	8,170,278	18,753,815
Cambridge	127,141,805	62,640,314	64,501,491
Canton	17,051,358	5,543,184	11,508,174
Carlisle	3,193,380	1,030,872	2,162,508

TABLE II CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Carver	$ 4,593,839	$ 1,447,281	$ 3,146,558
Charlemont	619,536	227,779	391,757
Charlton	1,973,725	1,202,302	771,423
Chatham	5,842,792	1,543,811	4,298,981
Chelmsford	25,622,559	10,469,343	15,153,216
Chelsea	23,872,020	9,911,083	13,960,937
Cheshire	952,909	489,921	462,988
Chester	659,994	246,427	413,567
Chesterfield	663,455	241,699	421,756
Chicopee	41,533,592	21,660,270	19,873,322
Chilmark	758,687	231,454	527,233
Clarksburg	1,070,916	683,597	387,319
Clinton	8,336,387	4,334,220	4,002,167
Cohasset	7,405,874	2,440,293	4,965,581
Colrain	884,181	306,052	578,129
Concord	17,345,248	4,284,837	13,060,411
Conway	762,602	272,681	489,921
Cummington	474,213	175,825	298,388
Dalton	4,174,586	1,093,964	3,080,622
Danvers	35,376,890	20,384,049	14,992,841
Dartmouth	15,449,781	6,835,669	8,614,112
Dedham	21,737,672	5,712,342	16,025,330
Deerfield	2,266,723	850,402	1,416,321
Dennis	8,837,512	2,707,628	6,129,884
Dighton	3,381,726	1,181,452	2,200,274
Douglas	2,584,081	1,222,823	1,361,258
Dover	5,063,824	1,149,632	3,914,192
Dracut	13,136,652	6,376,318	6,760,334
Dudley	3,161,907	1,497,754	1,664,153
Dunstable	988,302	305,607	682,695
Duxbury	13,126,541	4,555,819	8,570,722
East Bridgewater	8,120,901	3,308,316	4,812,585
East Brookfield	1,076,976	593,963	483,013
East Longmeadow	10,890,223	4,303,034	6,587,189
Eastham	3,177,515	695,843	2,481,672
Easthampton	9,651,893	4,404,882	5,247,011
Easton	11,794,014	4,085,123	7,708,891
Edgartown	3,138,626	1,140,453	1,998,173
Egremont	700,206	189,389	510,817
Erving	2,100,236	926,162	1,174,074
Essex	2,424,388	1,095,744	1,328,644
Everett	38,154,662	7,824,838	30,329,824
Fairhaven	10,326,121	5,117,462	5,208,659
Fall River	69,286,936	40,075,816	29,211,120
Falmouth	21,368,815	7,797,327	13,571,488
Fitchburg	30,093,737	13,588,326	16,505,411
Florida	855,034	374,657	480,377
Foxborough	12,274,102	5,186,782	7,087,320
Framingham	57,746,158	18,854,105	38,892,053
Franklin	15,092,373	6,589,574	8,502,799
Freetown	4,206,433	1,241,907	2,964,526

TABLE II - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Gardner	$ 12,399,337	$ 6,785,399	$ 5,613,938
Gay Head	301,434	148,258	153,176
Georgetown	4,577,515	2,224,073	2,353,442
Gill	864,654	337,404	527,250
Gloucester	25,363,903	8,846,909	16,516,994
Goshen	452,989	165,098	287,891
Gosnold	141,301	93,257	48,044
Grafton	7,483,548	3,433,760	4,049,788
Granby	3,956,965	2,049,353	1,907,612
Granville	875,960	317,497	558,463
Great Barrington	4,640,522	1,650,135	2,990,387
Greenfield	13,787,660	4,896,820	8,890,840
Groton	3,310,365	876,235	2,434,130
Groveland	3,657,334	1,686,402	1,970,932
Hadley	3,042,768	1,485,339	1,557,429
Halifax	2,871,488	1,360,549	1,510,939
Hamilton	4,354,669	1,064,049	3,290,620
Hampden	3,224,388	1,240,155	1,984,233
Hancock	436,251	237,071	199,180
Hanover	10,956,251	4,357,164	6,599,087
Hanson	6,354,569	2,585,613	3,768,956
Hardwick	1,371,421	743,113	628,308
Harvard	3,701,837	1,153,368	2,548,469
Harwich	8,163,287	2,708,778	5,454,509
Hatfield	2,256,547	1,058,257	1,198,290
Haverhill	46,838,527	28,499,662	18,338,865
Hawley	196,239	136,566	59,673
Heath	408,326	113,635	294,691
Hingham	18,750,931	5,497,857	13,253,074
Hinsdale	918,732	338,825	579,907
Holbrook	9,278,626	3,632,395	5,646,231
Holden	9,279,879	3,953,923	5,325,956
Holland	1,147,456	480,214	667,242
Holiston	11,283,825	4,182,712	7,101,113
Holyoke	33,341,978	22,091,836	11,250,142
Hopedale	3,182,012	1,171,672	2,010,340
Hopkinton	5,297,545	1,927,095	3,370,450
Hubbardston	1,289,166	676,135	613,031
Hudson	12,461,266	5,019,852	7,441,414
Hull	14,130,568	7,340,808	6,789,760
Huntington	1,067,206	381,028	686,178
Ipswich	9,327,900	3,772,336	5,555,564
Kingston	5,098,533	1,482,780	3,615,753
Lakeville	3,486,662	1,318,262	2,168,400
Lancaster	3,681,708	1,801,485	1,880,223
Lanesborough	2,131,862	676,953	1,454,909
Lawrence	44,571,098	25,617,882	18,953,216
Lee	4,860,739	2,028,164	2,832,575
Leicester	5,659,722	3,449,259	2,210,463
Lenox	4,606,910	1,654,940	2,951,970
Leominster	23,245,601	11,346,930	11,898,671

TABLE II - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Leverett	$ 803,287	$ 279,279	$ 524,008
Lexington	32,973,595	9,459,911	23,513,684
Leyden	362,795	110,884	251,911
Lincoln	5,588,263	2,100,989	3,487,274
Littleton	5,648,291	2,097,283	3,551,008
Longmeadow	16,046,295	6,047,725	9,998,570
Lowell	65,010,002	34,045,353	30,964,649
Ludlow	12,621,764	5,301,274	7,320,490
Lunenburg	6,423,562	2,770,706	3,652,856
Lynn	78,203,827	33,015,422	45,188,405
Lynnfield	9,382,723	3,155,873	6,226,850
Malden	43,178,280	19,313,699	23,864,581
Manchester	5,423,447	1,650,626	3,772,821
Mansfield	10,511,250	4,961,504	5,549,746
Marblehead	21,038,673	7,558,759	13,479,914
Marion	3,325,909	1,015,850	2,310,059
Marlborough	23,943,222	8,813,411	15,129,811
Marshfield	18,878,787	6,925,886	11,952,901
Mashpee	4,031,470	1,064,132	2,967,338
Mattapoisett	4,173,264	1,278,557	2,894,707
Maynard	8,455,095	3,018,054	5,437,041
Medfield	9,060,006	3,279,328	5,780,678
Medford	46,889,345	18,268,201	28,621,144
Medway	8,330,575	3,437,454	4,893,121
Melrose	25,373,242	8,772,841	16,600,401
Mendon	1,504,265	481,336	1,022,929
Merrimac	2,833,821	1,276,326	1,557,495
Methuen	26,630,938	11,977,072	14,653,866
Middleborough	11,604,393	5,323,741	6,280,652
Middlefield	211,679	92,801	118,878
Middleton	3,157,905	875,608	2,282,297
Milford	18,071,545	8,999,545	9,072,000
Millbury	8,627,588	4,541,883	4,085,705
Millis	5,690,964	2,215,962	3,475,002
Millville	784,276	489,656	294,620
Milton	20,771,289	5,549,065	15,222,224
Monroe	255,645	144,267	111,378
Monson	4,643,381	2,710,786	1,932,595
Montague	5,405,725	2,049,058	3,356,667
Monterey	536,305	232,750	303,555
Montgomery	392,527	125,392	267,135
Mount Washington	141,776	57,456	84,320
Nahant	3,234,709	1,011,527	2,223,182
Nantucket	8,089,101	3,066,949	5,022,152
Natick	29,101,874	9,156,872	19,945,002
Needham	34,630,795	15,482,680	19,148,115
New Ashford	112,392	73,972	38,420
New Bedford	71,883,591	39,504,404	32,379,187
New Braintree	513,525	250,745	262,780
New Marlborough	612,664	216,363	396,301
New Salem	431,518	267,542	163,976

TABLE II - CONTINUED

Municipality	Gross Amount To be Raised	Total Receipts and Available Funds	Tax Levy
Newbury	$ 2,804,069	$ 974,370	$ 1,829,699
Newburyport	12,282,654	4,560,049	7,722,605
Newton	92,929,039	24,054,753	68,874,286
Norfolk	4,205,840	1,692,361	2,513,479
North Adams	12,837,026	8,278,565	4,558,461
North Andover	12,896,520	4,040,275	8,856,245
North Attleborough	13,554,319	5,748,857	7,805,462
North Brookfield	3,021,853	1,938,250	1,083,603
North Reading	10,087,634	4,087,616	6,000,018
Northampton	20,662,372	10,224,818	10,437,554
Northborough	7,987,516	2,588,214	5,399,302
Northbridge	6,933,703	3,649,917	3,343,786
Northfield	1,707,320	588,067	1,119,253
Norton	9,414,950	3,547,411	5,867,539
Norwell	9,718,980	3,857,615	5,861,365
Norwood	36,351,090	20,900,308	15,450,782
Oak Bluffs	2,764,056	806,017	1,958,039
Oakham	749,234	300,682	448,552
Orange	3,779,625	2,260,052	1,519,573
Orleans	5,244,105	1,792,732	3,451,373
Otis	856,281	298,007	558,274
Oxford	7,958,730	4,191,826	3,766,904
Palmer	7,127,816	3,342,790	3,785,026
Paxton	2,331,442	855,791	1,475,651
Peabody	43,926,259	16,453,698	27,472,561
Pelham	774,206	227,694	546,512
Pembroke	9,492,384	3,294,602	6,197,782
Pepperell	4,608,257	1,390,849	3,217,408
Peru	354,349	147,324	207,025
Petersham	833,545	314,989	518,556
Phillipston	401,366	179,658	221,708
Pittsfield	44,496,060	18,887,427	25,608,633
Plainfield	415,919	163,994	251,925
Plainville	3,885,475	1,180,169	2,705,306
Plymouth	29,969,235	9,364,147	20,605,088
Plympton	1,270,477	399,898	870,579
Princeton	1,709,312	714,423	994,889
Provincetown	5,281,317	1,715,739	3,565,578
Quincy	112,536,181	50,246,826	62,289,355
Randolph	23,724,577	10,371,502	13,353,075
Raynham	6,143,387	2,092,649	4,050,738
Reading	20,743,811	9,143,577	11,600,234
Rehoboth	5,174,240	1,824,650	3,349,590
Revere	36,925,424	14,222,244	22,703,180
Richmond	1,080,697	435,039	645,658
Rochester	1,872,858	599,726	1,273,132
Rockland	13,211,910	6,441,442	6,770,468
Rockport	5,360,988	1,755,328	3,605,660
Rowe	1,084,916	217,885	867,031
Rowley	2,607,184	956,367	1,650,817
Royalston	390,011	191,958	198,053

TABLE II - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Russell	$ 858,120	$ 281,509	$ 576,611
Rutland	2,408,803	1,139,918	1,268,885
Salem	45,109,517	20,882,405	24,227,112
Salisbury	4,339,311	1,376,911	2,962,400
Sandisfield	570,914	221,405	349,509
Sandwich	9,338,319	3,793,935	5,544,384
Saugus	20,625,320	7,106,851	13,518,469
Savoy	413,214	274,072	139,142
Scituate	17,547,696	6,146,920	11,400,776
Seekonk	8,500,421	2,771,342	5,729,079
Sharon	13,038,833	4,222,374	8,816,459
Sheffield	1,385,745	446,363	939,382
Shelburne	1,135,153	379,080	756,073
Sherborn	4,345,748	843,549	3,502,199
Shirley	2,477,150	1,672,587	804,563
Shrewsbury	15,840,210	7,100,366	8,739,844
Shutesbury	675,403	252,775	422,628
Somerset	17,219,780	4,646,619	12,573,161
Somerville	61,090,602	26,831,514	34,259,088
South Hadley	9,797,605	3,949,783	5,847,822
Southampton	2,229,023	896,186	1,332,837
Southborough	5,884,917	1,885,420	3,999,497
Southbridge	9,506,180	5,246,332	4,259,848
Southwick	5,107,299	2,534,503	2,572,796
Spencer	5,566,560	3,301,691	2,264,869
Springfield	135,816,754	76,134,732	59,682,022
Sterling	3,725,114	1,624,408	2,100,706
Stockbridge	1,874,621	644,743	1,229,878
Stoneham	17,130,457	5,389,350	11,741,107
Stoughton	19,488,819	6,798,446	12,690,373
Stow	4,180,855	1,309,621	2,871,234
Sturbridge	4,572,228	1,822,127	2,750,101
Sudbury	13,860,138	3,179,394	10,680,744
Sunderland	1,107,839	508,188	599,651
Sutton	3,820,490	1,890,565	1,929,925
Swampscott	13,891,460	4,118,591	9,772,869
Swansea	9,455,791	4,080,597	5,375,194
Taunton	30,835,330	15,993,123	14,842,207
Templeton	2,101,617	1,247,858	853,759
Tewksbury	18,685,196	6,891,979	11,793,217
Tisbury	2,885,433	710,480	2,174,953
Tolland	338,688	206,949	131,739
Topsfield	4,486,121	1,378,163	3,107,958
Townsend	3,330,771	1,142,197	2,188,574
Truro	1,814,933	669,576	1,145,357
Tyngsborough	3,726,105	1,633,583	2,092,522
Tyringham	257,854	117,813	140,041
Upton	2,071,825	728,548	1,343,277
Uxbridge	5,471,397	3,014,428	2,456,969
Wakefield	22,618,452	7,971,668	14,646,784
Wales	848,382	384,082	464,300

TABLE II - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Walpole	$ 17,291,845	$ 6,686,223	$ 10,605,622
Waltham	51,596,067	17,438,103	34,157,964
Ware	5,122,008	3,010,447	2,111,561
Wareham	13,457,471	4,703,026	8,754,445
Warren	2,193,277	1,131,011	1,062,266
Warwick	484,812	277,237	207,575
Washington	351,102	248,084	103,018
Watertown	32,989,511	10,981,238	22,008,273
Wayland	14,280,715	4,307,290	9,973,425
Webster	9,413,806	5,401,694	4,012,112
Wellesley	29,125,537	8,769,159	20,356,378
Wellfleet	2,656,272	827,595	1,828,677
Wendell	548,000	295,799	252,201
Wenham	2,303,786	470,588	1,833,198
West Boylston	4,726,761	1,839,824	2,886,937
West Bridgewater	5,412,296	2,031,099	3,381,197
West Brookfield	1,876,620	872,213	1,004,407
West Newbury	2,202,397	792,338	1,410,059
West Springfield	20,145,332	6,762,372	13,382,960
West Stockbridge	703,705	254,942	448,763
West Tisbury	1,149,258	606,758	542,500
Westborough	11,712,352	4,374,404	7,337,948
Westfield	23,127,790	11,071,383	12,056,407
Westford	10,364,092	4,408,579	5,955,513
Westhampton	726,755	218,718	508,037
Westminster	3,089,277	1,246,982	1,842,295
Weston	14,280,701	4,194,211	10,086,490
Westport	9,026,593	3,999,847	5,026,746
Westwood	14,589,682	3,968,203	10,621,479
Weymouth	47,241,212	17,752,807	29,488,405
Whately	718,119	219,454	498,665
Whitman	9,627,477	4,026,029	5,601,448
Wilbraham	9,827,299	3,403,354	6,423,945
Williamsburg	1,431,250	561,500	869,750
Williamstown	5,486,883	2,068,206	3,418,677
Wilmington	17,684,432	5,855,357	11,829,075
Winchendon	5,393,338	3,427,018	1,966,320
Winchester	21,882,337	6,377,711	15,504,626
Windsor	386,765	236,601	150,164
Winthrop	13,008,025	6,384,338	6,623,687
Woburn	31,627,059	9,653,305	21,973,754
Worcester	174,722,305	99,358,793	75,363,512
Worthington	463,758	186,192	277,566
Wrentham	5,431,447	2,018,647	3,412,800
Yarmouth	13,713,469	4,886,640	8,826,829
Totals	$5,191,140,914	$2,189,982,863	$3,001,158,051

TABLE III - LOCAL TAX: EQUALIZED VALUATIONS AND TAX LEVIES, PER CAPITA OF EACH

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Abington	13,456	$ 133,200	$ 5,153	$ 9,899	$ 383
Acton	18,209	338,800	10,560	18,606	580
Acushnet	8,439	84,470	2,114	10,009	251
Adams	11,270	82,050	2,653	7,280	235
Agawam	24,305	300,700	9,645	12,372	397
Alford	337	10,610	159	31,484	472
Amesbury	13,752	109,000	5,542	7,926	403
Amherst	22,308	231,700	6,936	10,386	311
Andover	26,050	507,100	17,715	19,466	680
Arlington	50,223	611,500	29,341	12,176	584
Ashburnham	3,834	45,780	1,482	11,941	387
Ashby	2,348	22,570	833	9,612	355
Ashfield	1,420	28,030	490	19,739	345
Ashland	8,906	123,900	5,639	13,912	633
Athol	10,849	78,170	1,094	7,205	101
Attleboro	32,650	365,600	15,725	11,198	482
Auburn	15,626	189,800	6,559	12,146	420
Avon	5,315	74,580	2,507	14,032	472
Ayer	6,718	63,600	1,901	9,467	282
Barnstable	26,699	926,300	18,095	34,694	678
Barre	3,983	47,970	986	12,044	248
Becket	1,153	37,210	677	32,272	587
Bedford	12,314	260,500	9,054	21,155	735
Belchertown	6,361	73,510	2,221	11,556	349
Bellingham	14,461	122,900	4,288	8,499	297
Belmont	27,660	467,100	17,628	16,887	637
Berkley	2,300	25,020	779	10,878	339
Berlin	2,280	27,770	1,105	12,180	485
Bernardston	1,776	23,360	667	13,153	376
Beverly	37,382	461,600	20,218	12,348	541
Billerica	35,831	417,700	20,350	11,658	568
Blackstone	6,486	51,520	1,728	7,943	266
Blandford	954	17,650	287	18,501	301
Bolton	2,427	50,950	1,308	20,993	539
Boston	637,986	3,831,000	439,540	6,005	689
Bourne	11,362	257,800	6,011	22,690	529
Boxborough	2,642	47,910	1,400	18,134	530
Boxford	4,565	108,000	2,762	23,658	605
Boylston	3,326	46,570	1,447	14,002	435
Braintree	36,822	577,200	24,400	15,675	663
Brewster	3,709	197,600	2,974	53,276	802
Bridgewater	13,613	152,200	6,507	11,180	478
Brimfield	2,170	31,300	943	14,424	435
Brockton	95,688	834,500	46,729	8,721	488
Brookfield	2,175	23,910	703	10,993	323
Brookline	53,150	734,300	44,748	13,816	842
Buckland	1,889	19,830	671	10,498	355
Burlington	24,306	455,300	18,754	18,732	772
Cambridge	102,095	917,000	64,502	8,982	632
Canton	18,114	277,100	11,508	15,298	635
Carlisle	3,178	76,820	2,163	24,172	681

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Carver	4,280	$ 70,660	$ 3,147	$ 16,509	$ 735
Charlemont	1,050	19,500	392	18,571	373
Charlton	5,598	59,460	772	10,622	138
Chatham	6,027	324,700	4,299	53,874	713
Chelmsford	31,749	422,900	15,153	513,320	477
Chelsea	25,066	136,300	13,961	5,438	557
Cheshire	3,199	34,070	463	10,650	145
Chester	1,114	13,230	414	11,876	372
Chesterfield	887	15,100	422	17,024	476
Chicopee	58,431	453,300	19,873	7,758	340
Chilmark	401	97,820	527	243,940	1,314
Clarksburg	1,958	18,110	387	9,249	198
Clinton	13,015	128,600	4,002	9,881	307
Cohasset	7,785	149,600	4,966	19,216	638
Colrain	1,493	25,650	578	17,180	387
Concord	17,270	379,300	13,060	21,963	756
Conway	1,152	17,680	490	15,347	425
Cummington	651	9,653	298	14,828	458
Dalton	7,504	96,770	3,081	12,896	411
Danvers	25,007	423,400	14,993	16,931	600
Dartmouth	21,586	320,600	8,614	14,852	399
Dedham	26,924	397,200	16,025	14,753	595
Deerfield	4,255	78,090	1,416	18,353	333
Dennis	9,351	471,000	6,130	50,369	656
Dighton	5,076	73,100	2,200	14,401	433
Douglas	3,174	35,340	1,361	11,134	429
Dover	4,923	153,900	3,914	31,261	795
Dracut	20,287	174,400	6,760	8,597	333
Dudley	7,857	78,760	1,664	10,024	212
Dunstable	1,534	24,820	683	16,180	445
Duxbury	10,601	220,800	8,571	20,828	809
East Bridgewater	9,485	105,000	4,813	11,070	507
East Brookfield	1,980	19,440	483	9,818	244
East Longmeadow	13,132	210,100	6,587	15,999	502
Eastham	3,069	163,300	2,482	53,210	809
Easthampton	15,084	150,800	5,247	9,997	348
Easton	13,138	197,900	7,709	15,063	587
Edgartown	2,141	210,000	1,998	98,085	933
Egremont	1,220	32,560	511	26,689	419
Erving	1,308	81,160	1,174	62,049	898
Essex	2,872	50,360	1,329	17,535	463
Everett	39,713	709,700	30,330	17,871	764
Fairhaven	16,005	143,000	5,209	8,935	326
Fall River	100,339	474,000	29,211	4,724	291
Falmouth	20,648	596,000	13,571	28,865	657
Fitchburg	39,070	302,800	16,505	7,750	422
Florida	720	31,150	480	43,264	667
Foxborough	14,690	193,800	7,087	13,193	482
Framingham	65,564	903,800	38,892	13,785	593
Franklin	18,379	185,700	8,503	10,104	463
Freetown	5,417	93,650	2,965	17,288	547

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Gardner	19,349	$137,900	$ 5,614	$ 7,127	$ 290
Gay Head	146	22,220	153	152,192	1,048
Georgetown	5,912	70,420	2,353	11,911	398
Gill	1,276	16,190	527	12,688	413
Gloucester	27,209	382,400	16,517	14,054	607
Goshen	621	13,000	288	20,934	464
Gosnold	100	4,911	48	49,110	480
Grafton	10,630	113,900	4,050	10,715	381
Granby	5,609	55,080	1,908	9,820	340
Granville	1,183	26,330	559	22,257	473
Great Barrington	7,068	103,900	2,990	14,700	423
Greenfield	19,087	185,200	8,891	9,703	466
Groton	5,497	79,040	2,434	14,379	443
Groveland	5,253	57,580	1,971	10,961	375
Hadley	3,802	66,230	1,557	17,420	410
Halifax	4,684	53,590	1,511	11,441	323
Hamilton	6,675	117,400	3,291	17,588	493
Hampden	4,751	61,210	1,984	12,884	418
Hancock	697	15,390	199	22,080	286
Hanover	10,533	164,900	6,599	15,656	627
Hanson	8,331	94,640	3,769	11,360	452
Hardwick	2,172	19,920	628	9,171	289
Harvard	3,514	80,390	2,549	22,877	725
Harwich	7,786	292,800	5,455	37,606	701
Hatfield	3,090	37,430	1,198	12,113	388
Haverhill	44,399	389,000	18,339	8,761	413
Hawley	267	4,273	60	16,004	225
Heath	423	12,400	295	29,314	697
Hingham	19,544	348,000	13,253	17,806	678
Hinsdale	1,749	22,900	580	13,145	332
Holbrook	11,849	129,900	5,646	10,963	477
Holden	13,629	172,000	5,326	12,620	391
Holland	1,347	29,000	667	21,529	495
Holliston	12,921	179,900	7,101	13,923	550
Holyoke	46,790	262,600	11,250	5,612	240
Hopedale	4,014	47,700	2,010	11,883	501
Hopkinton	6,405	111,600	3,370	17,424	526
Hubbardston	1,647	22,640	613	13,746	372
Hudson	16,827	169,700	7,441	10,085	442
Hull	10,572	112,100	6,790	10,603	642
Huntington	1,730	17,700	686	10,231	397
Ipswich	11,551	156,800	5,556	13,575	481
Kingston	6,776	96,190	3,616	14,196	534
Lakeville	5,118	71,920	2,168	14,052	424
Lancaster	5,673	63,070	1,880	11,118	331
Lanesborough	3,237	41,550	1,455	12,836	450
Lawrence	67,515	387,830	18,953	5,744	281
Lee	6,319	72,730	2,833	11,510	448
Leicester	8,887	74,800	2,211	8,417	249
Lenox	5,718	93,800	2,952	16,404	516
Leominster	35,429	332,300	11,899	9,379	336

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Leverett	1,281	$ 18,440	$ 524	$14,395	$ 409
Lexington	32,477	666,900	23,514	20,535	724
Leyden	452	8,843	252	19,564	558
Lincoln	6,374	146,200	3,487	22,937	547
Littleton	6,629	103,200	3,551	15,568	536
Longmeadow	16,676	284,300	9,999	17,048	600
Lowell	91,177	582,300	30,965	6,386	340
Ludlow	18,183	207,100	7,320	11,390	403
Lunenburg	8,175	100,100	3,653	12,245	447
Lynn	80,240	559,000	45,188	6,967	563
Lynnfield	12,009	235,500	6,227	19,610	519
Malden	55,814	444,900	23,865	7,971	428
Manchester	5,542	141,200	3,773	25,478	681
Mansfield	12,447	171,200	5,550	13,754	446
Marblehead	21,574	467,900	13,480	21,688	625
Marion	3,764	100,100	2,310	26,594	614
Marlborough	30,249	342,000	15,130	11,306	500
Marshfield	19,450	306,700	11,953	15,769	615
Mashpee	2,496	154,100	2,967	61,739	1,189
Mattapoisett	5,376	95,580	2,895	17,407	539
Maynard	9,901	125,900	5,437	12,716	549
Medfield	10,031	147,400	5,781	14,694	576
Medford	60,702	585,900	28,621	9,652	472
Medway	8,166	121,400	4,893	14,867	599
Melrose	32,213	339,000	16,600	10,524	515
Mendon	2,714	39,580	1,023	14,584	377
Merrimac	4,202	36,800	1,557	8,758	371
Methuen	35,516	367,100	14,654	10,336	413
Middleborough	14,146	154,100	6,281	10,894	444
Middlefield	307	7,482	119	24,371	388
Middleton	4,032	67,570	2,282	16,758	566
Milford	23,366	227,500	9,072	9,736	388
Millbury	12,121	92,260	4,086	7,612	337
Millis	6,534	83,440	3,475	12,770	532
Millville	1,744	12,960	295	7,431	169
Milton	27,214	380,000	15,222	13,963	559
Monroe	186	3,538	111	19,022	597
Monson	7,376	68,000	1,933	9,219	262
Montague	8,321	84,180	3,357	10,117	403
Monterey	758	25,920	303	34,195	400
Montgomery	600	9,433	267	15,722	445
Mount Washington	78	2,848	84	36,513	1,077
Nahant	4,229	62,480	2,223	14,774	526
Nantucket	5,559	314,000	5,022	56,485	903
Natick	31,102	479,500	19,945	15,417	641
Needham	29,936	579,446	19,148	19,356	640
New Ashford	160	8,635	38	53,969	238
New Bedford	100,345	598,729	32,379	5,967	323
New Braintree	700	7,565	263	10,807	376
New Marlborough	1,087	33,970	396	31,251	364
New Salem	643	8,364	164	13,008	255

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Newbury	4,239	$ 54,820	$ 1,830	$ 12,932	$ 432
Newburyport	16,341	179,900	7,723	11,009	473
Newton	89,183	1,345,000	68,874	15,081	772
Norfolk	5,960	76,790	2,513	12,884	422
North Adams	18,424	118,400	4,558	6,426	247
North Andover	15,864	301,400	8,856	18,999	558
North Attleborough	19,120	226,400	7,805	11,841	408
North Brookfield	4,150	38,010	1,084	9,159	261
North Reading	12,125	168,900	6,000	13,930	495
Northampton	27,695	269,200	10,438	9,720	377
Northborough	10,563	150,100	5,399	14,210	511
Northbridge	12,165	100,600	3,344	8,270	275
Northfield	2,470	45,180	1,119	18,291	453
Norton	9,869	128,400	5,866	13,010	594
Norwell	8,999	140,600	5,861	15,624	651
Norwood	31,316	422,900	15,451	13,504	493
Oak Bluffs	1,724	89,250	1,958	51,769	1,136
Oakham	846	13,000	449	15,366	531
Orange	6,445	44,740	1,520	6,942	236
Orleans	4,369	266,100	3,451	60,906	790
Otis	898	34,530	558	38,452	621
Oxford	10,822	111,000	3,767	10,257	348
Palmer	11,755	128,500	3,785	10,932	322
Paxton	3,706	53,260	1,476	14,371	398
Peabody	45,503	564,000	27,473	12,395	604
Pelham	1,153	19,590	546	16,990	474
Pembroke	12,374	144,300	6,198	11,662	501
Pepperell	6,745	78,890	3,217	11,696	477
Peru	464	11,240	207	24,224	446
Petersham	1,099	19,310	519	17,571	472
Phillipston	962	16,230	222	16,871	231
Pittsfield	55,299	602,400	25,609	10,894	463
Plainfield	366	7,655	252	20,915	689
Plainville	5,463	79,630	2,705	14,576	495
Plymouth	26,907	660,800	20,605	24,559	766
Plympton	1,679	29,940	871	17,832	519
Princeton	2,072	32,260	995	15,569	480
Provincetown	3,947	113,800	3,566	28,832	904
Quincy	91,487	975,500	62,289	10,663	681
Randolph	29,206	318,000	13,353	10,888	457
Raynham	7,720	110,300	4,051	14,288	525
Reading	23,696	324,000	11,600	13,690	490
Rehoboth	7,009	103,500	3,350	14,767	478
Revere	41,292	349,300	22,703	8,459	550
Richmond	1,689	31,480	646	18,638	383
Rochester	2,284	38,540	1,273	16,874	557
Rockland	17,028	144,300	6,770	8,474	398
Rockport	6,284	164,100	3,606	26,114	574
Rowe	313	125,700	867	401,597	2,770
Rowley	3,455	46,780	1,651	13,540	478
Royalston	878	12,540	198	14,282	226

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Russell	1,580	$ 16,070	$ 577	$10,171	$365
Rutland	3,692	41,480	1,269	11,235	344
Salem	38,545	477,500	24,227	12,388	629
Salisbury	4,967	88,720	2,962	17,862	596
Sandisfield	660	16,260	350	24,636	530
Sandwich	6,358	349,000	5,544	54,891	872
Saugus	24,716	366,100	13,518	14,812	547
Savoy	467	9,921	139	21,244	298
Scituate	17,829	277,200	11,401	15,548	640
Seekonk	11,351	190,400	5,729	16,774	505
Sharon	13,592	206,500	8,816	15,193	649
Sheffield	2,723	53,440	939	19,625	345
Shelburne	1,976	22,820	756	11,549	383
Sherborn	4,116	94,120	3,502	22,867	851
Shirley	4,740	36,000	805	7,595	170
Shrewsbury	21,965	279,600	8,740	12,729	398
Shutesbury	790	17.520	423	22,177	535
Somerset	19,205	511,500	12,573	26,634	655
Somerville	80,596	518,000	34,259	6,427	425
South Hadley	16,568	173,200	5,848	10,454	353
Southampton	3,770	49,400	1,333	13,103	354
Southborough	6,326	126,600	3,999	20,013	632
Southbridge	16,910	133,100	4,260	7,871	252
Southwick	7,028	79,310	2,573	11,285	366
Spencer	9,895	80,150	2,265	8,100	229
Springfield	168,785	1,037,300	59,682	6,146	354
Sterling	4,901	74,600	2,101	15,221	429
Stockbridge	2,228	58,400	1,230	26,212	552
Stoneham	21,564	301,800	11,741	13,996	545
Stoughton	25,717	326,800	12,690	12,708	493
Stow	4,688	80,600	2,871	17,193	612
Sturbridge	5,522	87,420	2,750	15,831	498
Sudbury	14,951	294,400	10,681	19,691	714
Sunderland	2,763	36,470	600	13,199	217
Sutton	4,969	63,750	1,930	12,830	388
Swampscott	14,329	223,200	9,773	15,577	682
Swansea	15,052	170,100	5,375	11,301	357
Taunton	42,148	313,200	14,842	7,431	352
Templeton	6,079	53,310	854	8,770	141
Tewksbury	24,049	287,200	11,793	11,942	490
Tisbury	2,754	100,300	2,175	36,420	790
Tolland	215	16,430	132	76,419	614
Topsfield	5,913	109,700	3,108	18,552	526
Townsend	5,125	64,040	2,189	12,496	427
Truro	1,260	94,150	1,145	74,722	909
Tyngsborough	4,870	64,000	2,093	13,142	430
Tyringham	328	13,450	140	41,006	427
Upton	3,777	37,820	1,343	10,013	356
Uxbridge	8,528	77,750	2,457	9,117	288
Wakefield	26,041	330,700	14,647	12,699	563
Wales	1,033	13,050	464	12,633	449

TABLE III - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1980 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1980 Tax Levy Per Capita
Walpole	18,504	$ 267,900	$10,606	$14,478	$573
Waltham	56,757	810,000	34,158	14,271	602
Ware	8,679	76,940	2,112	8,865	243
Wareham	15,078	244,200	8,754	16,196	581
Warren	3,456	30,000	1,062	8,681	307
Warwick	582	10,600	208	18,213	357
Washington	486	8,752	103	18,008	212
Watertown	36,075	417,000	22,008	11,559	610
Wayland	13,282	259,600	9,973	19,545	751
Webster	14,444	109,400	4,012	7,574	278
Wellesley	26,593	608,900	20,356	22,897	765
Wellfleet	1,973	168,100	1,829	85,200	927
Wendell	631	12,210	252	19,350	399
Wenham	3,359	68,590	1,833	20,420	546
West Boylston	6,284	86,640	2,887	13,787	459
West Bridgewater	6,429	82,270	3,381	12,797	526
West Brookfield	2,927	39,380	1,004	13,454	343
West Newbury	2,626	39,140	1,410	14,905	537
West Springfield	28,249	385,300	13,383	13,639	474
West Stockbridge	1,355	22,540	449	16,635	331
West Tisbury	685	30,820	543	44,993	793
Westborough	13,954	228,900	7,338	16,404	526
Westfield	32,863	390,600	12,056	11,886	367
Westford	12,951	168,400	5,956	13,003	460
Westhampton	946	21,080	508	22,283	537
Westminster	4,525	87,910	1,842	19,428	407
Weston	11,478	316,400	10,086	27,566	879
Westport	12,636	188,000	5,027	14,878	398
Westwood	14,019	296,700	10,621	21,164	758
Weymouth	56,854	626,200	29,488	11,014	519
Whately	1,171	19,950	499	17,037	426
Whitman	13,476	135,200	5,601	10,033	416
Wilbraham	13,139	192,700	6,424	14,666	489
Williamsburg	2,292	25,400	870	11,082	380
Williamstown	8,247	105,400	3,419	12,780	415
Wilmington	17,656	280,500	11,829	15,887	670
Winchendon	6,855	49,080	1,966	7,160	287
Winchester	22,672	368,400	15,505	16,249	684
Windsor	569	13,170	150	23,146	264
Winthrop	20,359	181,800	6,624	8,930	325
Woburn	35,329	520,700	21,974	14,739	622
Worcester	172,342	1,141,000	75,364	6,621	437
Worthington	810	18,880	278	23,309	343
Wrentham	7,342	89,720	3,413	12,220	465
Yarmouth	17,427	502,600	8,827	28,898	507
TOTALS	5,789,478	$68,604,908	$3,001,158		

TABLE IV
TOTAL ASSESSED REAL AND PERSONAL PROPERTY
(Valuations as of January 1, 1979)

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Abington	$ 152,917,100	$ 16,275,191	$ 169,192,291
Acton	359,191,000	35,719,052	394,910,052
Acushnet	26,424,821	2,418,261	28,843,082
Adams	54,140,050	11,277,150	65,417,200
Agawam	198,869,051	4,446,995	203,316,046
Alford	8,160,947	356,600	8,517,547
Amesbury	80,318,407	24,282,378	104,600,785
Amherst	245,965,500	259,883,969	505,849,469
Andover	276,798,700	71,535,767	348,334,467
Arlington	362,238,400	55,821,336	418,059,736
Ashburnham	47,802,260	8,355,804	56,158,064
Ashby	25,230,311	1,293,091	26,523,402
Ashfield	28,834,480	1,261,830	30,096,310
Ashland	125,306,472	14,269,643	139,576,115
Athol	17,941,810	6,801,357	24,743,167
Attleboro	217,344,350	61,478,809	278,823,159
Auburn	168,618,690	18,089,005	186,707,695
Avon	52,238,870	4,283,065	56,521,935
Ayer	16,977,400	12,107,935	29,085,335
Barnstable	851,523,000	133,211,873	984,734,873
Barre	46,947,914	8,636,560	55,584,474
Becket	39,807,155	3,708,596	43,515,751
Bedford	95,306,653	49,848,632	145,155,285
Belchertown	79,336,580	9,788,908	89,125,488
Bellingham	98,568,565	21,302,416	119,870,981
Belmont	263,105,100	51,719,469	314,824,569
Berkley	37,107,300	1,479,775	38,587,075
Berlin	12,850,000	1,958,328	14,808,328
Bernardston	22,230,709	1,451,490	23,682,199
Beverly	243,300,000	61,747,299	305,047,299
Billerica	65,225,040	17,732,560	82,957,600
Blackstone	34,038,953	10,073,470	44,112,423
Blandford	17,919,635	1,891,687	19,811,322
Bolton	61,702,930	5,353,995	67,056,925
Boston	1,738,000,000	2,298,301,513	4,036,301,513
Bourne	305,137,930	146,100,520	451,238,450
Boxborough	34,146,366	2,164,905	36,311,271
Boxford	20,084,793	16,509,319	36,594,112
Boylston	30,302,652	5,900,407	36,203,059
Braintree	557,716,073	88,238,[illegible]97	645,954,670
Brewster	193,093,311	16,999,614	210,092,925
Bridgewater	150,267,085	81,200,960	231,468,045
Brimfield	7,926,157	1,333,911	9,260,068
Brockton	756,125,430	273,127,619	1,029,253,049
Brookfield	23,430,300	2,497,989	25,928,289
Brookline	456,612,000	112,707,919	569,319,919
Buckland	10,648,780	4,517,965	15,166,745
Burlington	271,794,430	57,911,453	329,705,883
Cambridge	342,364,600	317,317,141	659,681,741
Canton	198,416,800	83,344,183	281,760,983
Carlisle	86,500,300	4,926,050	91,426,350

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Carver	$ 11,653,920	$ 3,885,495	$ 15,539,415
Charlemont	18,655,088	965,953	19,621,041
Charlton	12,442,300	10,737,290	23,179,590
Chatham	279,154,590	16,863,105	296,017,695
Chelmsford	285,909,730	36,223,861	322,133,591
Chelsea	58,659,400	55,429,617	114,089,017
Cheshire	40,259,800	9,071,200	49,331,000
Chester	12,163,727	1,221,696	13,385,423
Chesterfield	6,589,931	544,221	7,134,152
Chicopee	108,007,180	40,092,182	148,099,362
Chilmark	29,290,700	824,000	30,114,700
Clarksburg	16,839,957	1,506,000	18,345,957
Clinton	17,400,725	17,039,207	34,439,932
Cohasset	101,338,290	3,398,531	104,736,821
Colrain	14,100,700	636,670	14,737,370
Concord	371,034,400	116,102,551	487,136,951
Conway	5,267,970	648,127	5,916,097
Cummington	12,973,372	2,305,693	15,279,065
Dalton	94,788,390	10,506,936	105,295,326
Danvers	202,605,960	62,147,286	264,753,246
Dartmouth	269,190,993	78,657,283	347,848,276
Dedham	267,982,100	16,668,845	284,650,945
Deerfield	80,018,144	40,020,067	120,038,211
Dennis	471,529,500	27,925,488	499,454,988
Dighton	15,386,529	10,879,050	26,265,579
Douglas	33,201,419	3,573,395	36,774,814
Dover	146,324,945	27,566,219	173,891,164
Dracut	35,580,705	18,680,473	54,261,178
Dudley	107,364,120	24,592,983	131,957,103
Dunstable	3,160,625	578,400	3,739,025
Duxbury	226,738,681	22,810,159	249,548,840
East Bridgewater	71,829,620	11,194,600	83,024,220
East Brookfield	11,232,803	839,360	12,072,163
East Longmeadow	174,726,500	28,598,210	203,324,710
Eastham	171,149,810	44,136,736	215,286,546
Easthampton	154,323,855	24,953,162	179,277,017
Easton	197,663,880	78,712,512	276,376,392
Edgartown	79,926,925	3,944,520	83,871,445
Egremont	16,748,110	241,280	16,989,390
Erving	37,272,191	11,773,450	49,045,641
Essex	29,200,973	2,720,637	31,921,610
Everett	214,800,450	39,112,770	253,913,220
Fairhaven	28,307,930	16,767,871	45,075,801
Fall River	182,569,500	135,346,842	317,916,342
Falmouth	753,971,560	162,248,741	916,220,301
Fitchburg	351,927,746	123,055,257	474,983,003
Florida	30,023,578	1,286,695	31,310,273
Foxborough	96,689,220	41,011,270	137,700,490
Framingham	580,478,400	166,446,635	746,925,035
Franklin	102,443,365	49,587,609	152,030,974
Freetown	16,199,597	2,617,253	18,816,850

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Gardner	$111,720,004	$ 58,379,014	$170,099,018
Gay Head	2,069,950	58,600	2,128,550
Georgetown	84,051,500	13,200,701	97,252,201
Gill	16,476,550	20,467,479	36,944,029
Gloucester	189,850,510	47,664,376	237,514,886
Goshen	10,584,230	1,504,981	12,089,211
Gosnold	3,202,920	231,450	3,434,370
Grafton	90,497,840	24,181,306	114,679,146
Granby	57,806,430	11,071,530	68,877,960
Granville	24,820,570	2,354,700	27,175,270
Great Barrington	61,028,310	2,520,990	63,549,300
Greenfield	229,145,350	71,561,124	300,706,474
Groton	90,152,955	41,055,020	131,207,975
Groveland	19,322,862	12,509,135	31,831,997
Hadley	111,244,930	25,412,429	136,657,359
Halifax	55,960,719	6,070,457	62,031,176
Hamilton	113,469,644	32,266,099	145,735,743
Hampden	56,692,366	5,871,425	62,563,791
Hancock	15,683,484	7,129,335	22,812,819
Hanover	191,277,890	33,026,712	224,304,602
Hanson	55,425,821	17,956,055	73,381,876
Hardwick	13,368,257	6,685,249	20,053,506
Harvard	98,018,050	107,282,005	205,300,055
Harwich	126,849,067	15,043,043	141,892,110
Hatfield	49,928,740	3,761,200	53,689,940
Haverhill	107,622,450	80,251,740	187,874,190
Hawley	3,978,230	679,200	4,657,430
Heath	11,533,888	637,976	12,171,864
Hingham	172,117,850	45,179,211	217,297,061
Hinsdale	10,941,646	2,511,718	13,453,364
Holbrook	63,086,520	10,029,927	73,116,447
Holden	133,482,620	23,208,795	156,691,415
Holland	30,748,495	1,740,753	32,489,248
Holliston	184,444,482	22,212,829	206,657,311
Holyoke	110,295,510	119,802,059	230,097,569
Hopedale	31,658,894	8,901,906	40,560,800
Hopkinton	99,130,900	9,810,801	108,941,701
Hubbardston	12,020,215	1,406,323	13,426,538
Hudson	126,125,656	23,024,437	149,150,093
Hull	107,094,000	25,440,709	132,534,709
Huntington	14,445,847	14,040,798	28,486,645
Ipswich	76,103,621	28,823,175	104,926,796
Kingston	112,992,295	33,617,947	146,610,242
Lakeville	43,368,000	12,735,512	56,103,512
Lancaster	32,417,640	12,396,918	44,814,558
Lanesborough	39,860,518	2,514,632	42,375,150
Lawrence	116,491,800	56,099,505	172,591,305
Lee	62,946,116	7,155,063	70,101,179
Leicester	61,401,745	14,626,158	76,027,903
Lenox	73,799,256	16,471,796	90,271,052
Leominster	216,339,480	40,152,279	256,491,759

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Leverett	$ 5,458,420	$ 251,916	$ 5,710,336
Lexington	268,421,050	86,217,027	354,638,077
Leyden	7,409,140	255,000	7,664,140
Lincoln	177,922,154	9,411,875	187,334,029
Littleton	107,933,363	23,236,264	131,169,627
Longmeadow	204,052,440	47,159,635	251,212,075
Lowell	171,264,650	179,967,642	351,232,292
Ludlow	97,606,536	20,175,977	117,782,513
Lunenburg	72,693,550	9,635,867	82,329,417
Lynn	271,401,830	100,575,346	371,977,176
Lynnfield	234,092,100	18,208,050	252,300,150
Malden	119,742,000	44,109,982	163,851,982
Manchester	132,379,699	14,647,792	147,027,491
Mansfield	72,262,325	12,191,331	84,453,656
Marblehead	213,966,889	27,837,504	241,804,393
Marion	40,105,195	12,199,057	52,304,252
Marlborough	72,739,475	50,618,396	123,357,871
Marshfield	131,350,561	22,745,735	154,096,296
Mashpee	154,548,832	11,811,468	166,360,300
Mattapoisett	42,569,220	7,215,679	49,784,899
Maynard	60,411,572	8,077,470	68,489,042
Medfield	79,079,248	23,546,912	102,626,160
Medford	133,121,600	75,312,298	208,433,898
Medway	64,383,173	10,716,913	75,100,086
Melrose	241,284,900	63,521,399	304,806,299
Mendon	20,057,424	1,849,310	21,906,734
Merrimac	36,863,720	6,019,768	42,883,488
Methuen	64,840,115	20,657,319	85,497,434
Middleborough	67,533,890	26,624,637	94,158,527
Middlefield	4,912,315	540,369	5,452,684
Middleton	71,770,335	13,507,323	85,277,658
Milford	108,000,000	11,612,577	119,612,577
Millbury	16,213,116	9,572,702	25,785,818
Millis	59,913,830	10,927,460	70,841,290
Millville	8,614,608	1,041,385	9,655,993
Milton	78,708,500	33,508,123	112,216,623
Monroe	1,614,173	2,241,860	3,856,033
Monson	71,051,284	26,153,520	97,204,804
Montague	117,774,059	25,994,804	143,768,863
Monterey	26,396,100	2,270,900	28,667,000
Montgomery	4,856,997	17,025	4,874,022
Mount Washington	2,948,360	579,595	3,077,955
Nahant	17,644,300	8,448,497	26,092,797
Nantucket	39,235,561	11,717,562	50,953,123
Natick	193,640,800	54,838,446	248,479,246
Needham	332,432,550	50,710,016	383,142,566
New Ashford	5,488,620	261,960	5,750,580
New Bedford	228,666,575	171,274,959	399,941,534
New Braintree	3,808,400	3,325,648	7,134,048
New Marlborough	29,909,514	2,173,801	32,083,315
New Salem	1,171,260	413,832	1,585,092

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Newbury	$ 76,237,459	$ 17,843,100	$ 94,080,559
Newburyport	93,043,430	32,816,599	125,860,029
Newton	407,058,425	171,895,199	578,953,624
Norfolk	43,865,259	35,596,054	79,461,313
North Adams	82,134,435	78,551,572	160,686,007
North Andover	47,359,600	17,424,355	64,783,955
North Attleborough	206,493,700	30,804,794	237,298,494
North Brookfield	40,133,450	7,756,766	47,890,216
North Reading	74,074,290	7,855,529	81,929,819
Northampton	331,350,930	239,233,812	570,584,742
Northborough	73,963,046	12,517,772	86,480,818
Northbridge	74,306,352	18,987,173	93,293,525
Northfield	29,454,037	16,760,492	46,214,529
Norton	133,353,524	23,537,251	156,890,775
Norwell	112,718,566	14,906,691	127,625,257
Norwood	321,891,300	58,779,327	380,670,627
Oak Bluffs	85,878,910	11,915,472	97,794,382
Oakham	13,592,470	2,847,195	16,439,665
Orange	23,743,335	5,243,265	28,986,600
Orleans	287,614,400	23,638,501	311,252,901
Otis	14,314,722	780,089	15,094,811
Oxford	110,791,300	15,926,550	126,717,850
Palmer	118,282,059	18,463,048	136,745,107
Paxton	64,158,743	7,202,570	71,361,313
Peabody	349,968,935	57,390,546	407,359,481
Pelham	5,876,470	1,351,765	7,228,235
Pembroke	188,669,169	25,247,080	213,916,249
Pepperell	82,497,650	11,169,900	93,667,550
Peru	5,915,000	1,817,620	7,732,620
Petersham	9,602,886	2,753,816	12,356,702
Phillipston	15,836,320	1,295,900	17,132,220
Pittsfield	324,159,911	152,837,178	476,997,089
Plainfield	1,423,310	338,230	1,761,540
Plainville	81,731,310	6,783,656	88,514,966
Plymouth	936,594,918	136,994,462	1,073,589,380
Plympton	18,522,950	1,718,200	20,241,150
Princeton	23,973,221	2,486,900	26,460,121
Provincetown	63,163,481	8,091,265	71,254,746
Quincy	278,077,477	77,484,685	355,562,162
Randolph	157,095,000	25,539,666	182,634,666
Raynham	79,426,245	5,287,400	84,713,645
Reading	290,005,860	51,618,255	341,624,115
Rehoboth	103,382,410	6,975,851	110,358,261
Revere	99,750,350	16,988,588	116,738,938
Richmond	26,246,259	700,970	26,947,229
Rochester	17,321,529	23,494,761	40,816,290
Rockland	76,937,133	28,351,552	105,288,685
Rockport	187,794,810	19,519,795	207,314,605
Rowe	127,504,626	2,084,373	129,588,999
Rowley	27,062,570	4,319,215	31,381,785
Royalston	2,507,002	756,606	3,263,608

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Russell	$ 26,209,580	$ 8,129,648	$ 34,339,228
Rutland	47,702,425	12,992,472	60,694,897
Salem	119,936,200	204,180,027	324,116,227
Salisbury	64,400,000	7,397,950	71,797,950
Sandisfield	16,256,230	1,745,550	18,001,780
Sandwich	369,625,600	57,297,667	426,923,267
Saugus	241,833,085	23,579,726	265,412,811
Savoy	3,235,870	2,528,225	5,764,095
Scituate	125,283,250	18,754,585	144,037,835
Seekonk	139,734,158	9,732,562	149,466,720
Sharon	156,043,514	20,791,407	176,834,921
Sheffield	23,484,546	6,818,691	30,303,237
Shelburne	9,334,232	1,317,552	10,651,784
Sherborn	94,654,018	6,451,100	101,105,118
Shirley	5,665,940	2,959,433	8,625,373
Shrewsbury	185,559,311	46,746,258	232,305,569
Shutesbury	9,828,550	506,486	10,335,036
Somerset	502,926,446	33,764,350	536,690,796
Somerville	139,377,900	60,427,257	199,805,157
South Hadley	146,195,560	62,136,352	208,331,912
Southampton	50,486,238	2,114,144	52,600,382
Southborough	137,913,700	31,839,000	169,752,700
Southbridge	125,289,650	28,673,842	153,963,492
Southwick	61,257,050	4,528,920	65,785,970
Spencer	51,474,284	2,772,345	54.246,629
Springfield	686,000,250	341,449,562	1,027,449,812
Sterling	61,785,476	7,197,195	68,982,671
Stockbridge	22,775,514	15,216,331	37,991,845
Stoneham	271,470,675	85,056,913	356,527,588
Stoughton	211,154,300	56,307,788	267,462,088
Stow	79,756,495	8,966,435	88,722,930
Sturbridge	103,777.118	28,028,882	131,806,000
Sudbury	185,752,063	20,430,760	206,182,823
Sunderland	35,273,590	2,685,800	37,959,390
Sutton	14,732,250	924,724	15,656,974
Swampscott	119,912,508	14,824,762	134,737,270
Swansea	109,697,840	14,992,288	124,690,128
Taunton	127,950,063	103,783,085	231,733,148
Templeton	44,934,700	33,789,839	78,724,539
Tewksbury	238,246,812	58,398,732	296,645,544
Tisbury	69,487,320	5,939,605	75,426,925
Tolland	1,881,989	1,761,450	3,643,439
Topsfield	106,073,650	13,622,863	119,696,513
Townsend	60,793,730	11,167,095	71,960,825
Truro	91,628,560	19,813,900	111,442,460
Tyngsborough	42,273,175	23,920,503	66,193,678
Tyringham	14,741,134	452,418	15,193,552
Upton	47,974,181	7,038,757	55,012,938
Uxbridge	12,284,846	20,570,228	32,855,074
Wakefield	84,663,490	23,062,312	107,725,802
Wales	12,897,215	1,624,215	14,521,430

TABLE IV - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Walpole	$151,943,000	$ 36,826,478	$188,769,478
Waltham	542,189,900	181,620,829	723,810,729
Ware	16,242,779	12,168,663	28,411,442
Wareham	168,354,718	24,276,109	192,630,827
Warren	32,238,723	6,407,807	38,646,530
Warwick	9,884,510	3,442,400	13,326,910
Washington	7,924,470	2,196,450	10,120,920
Watertown	98,251,220	37,031,926	135,283,146
Wayland	223,619,399	37,603,254	261,222,653
Webster	31,591,437	8,664,484	40,255,921
Wellesley	667,423,520	83,685,641	751,109,161
Wellfleet	164,745,666	8,863,459	173,609,125
Wendell	10,894,181	2,152,595	13,046,776
Wenham	6,789,200	22,520,139	90,416,339
West Boylston	40,376,670	16,180,585	56,557,255
West Bridgewater	73,504,282	14,333,967	87,838,249
West Brookfield	30,436,580	2,621,666	33,058,246
West Newbury	39,719,980	10,537,101	50,257,081
West Springfield	270,362,562	46,526,848	316,889,410
West Stockbridge	22,550,900	1,359,500	23,910,400
West Tisbury	8,219,707	600,297	8,820,004
Westborough	170,649,944	42,596,561	213,246,505
Westfield	185,483,180	62,195,111	247,678,291
Westford	87,068,898	10,431,795	97,500,693
Westhampton	16,934,571	5,683,100	22,617,671
Westminster	91,202,746	9,616,154	100,818,900
Weston	207,968,868	39,977,766	247,946,634
Westport	79,537,130	25,461,965	104,999,095
Westwood	159,004,170	19,019,002	178,023,172
Weymouth	372,328,350	89,627,355	461,955,705
Whately	23,745,955	895,300	24,641,255
Whitman	149,371,951	17,655,800	167,027,751
Wilbraham	190,621,520	44,908,737	235,530,257
Williamsburg	24,159,720	3,419,530	27,579,250
Williamstown	77,697,200	86,881,739	164,578,939
Wilmington	153,624,345	21,346,321	174,970,666
Winchendon	36,413,343	13,816,724	50,230,067
Winchester	207,281,100	46,074,423	253,355,523
Windsor	15,016,370	2,173,880	17,190,250
Winthrop	180,975,050	32,856,541	213,831,591
Woburn	546,610,791	72,240,174	618,850,965
Worcester	458,415,525	346,390,959	804,806,484
Worthington	18,504,466	698,420	19,202,886
Wrentham	89,810,530	38,358,000	128,168,530
Yarmouth	482,340,394	39,583,439	521,923,833
Total	$43,858,491,361	$13,421,748,665	$57,280,240,026

TABLE V - ESTIMATED STATE AID AND CHARGES, INCLUDING COUNTY ASSESSMENTS, USED IN DETERMINATION OF LOCAL TAX RATES

(Amounts in Thousands)

		1980			1981	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Abington	$ 2,833	$ 174	$ 2,659	$ 2,587	$ 168	$ 2,419
Acton	1,524	458	1,066	1,505	552	953
Acushnet	1,562	142	1,420	1,471	181	1,290
Adams	753	129	624	735	195	540
Agawam	3,201	592	2,609	3,242	599	2,643
Alford	25	16	9	19	26	(7)
Amesbury	3,487	204	3,283	3,668	239	3,429
Amherst	2,556	645	1,911	2,415	822	1,593
Andover	3,137	720	2,417	3,183	957	2,226
Arlington	5,933	3,962	1,971	5,997	4,619	1,378
Ashburnham	539	93	446	495	92	403
Ashby	178	29	149	157	37	120
Ashfield	167	45	122	148	61	87
Ashland	1,279	384	895	1,257	414	843
Athol	778	174	604	635	190	445
Attleboro	6,786	537	6,249	6,718	698	6,020
Auburn	2,483	407	2,076	2,421	419	2,002
Avon	1,044	79	965	751	103	648
Ayer	2,426	93	2,333	2,342	109	2,233
Barnstable	3,320	1,076	2,244	3,266	1,314	1,952
Barre	676	93	583	705	97	608
Becket	104	57	47	102	71	31
Bedford	1,862	647	1,215	1,720	752	968
Belchertown	1,119	160	959	1,323	200	1,123
Bellingham	4,240	180	4,060	4,267	174	4,093
Belmont	2,961	2,423	538	2,520	2,744	(224)
Berkley	512	41	471	475	48	427
Berlin	299	69	230	287	74	213
Bernardston	204	41	163	182	61	121
Beverly	4,991	1,115	3,876	4,897	1,495	3,402
Billerica	7,745	626	7,119	7,575	771	6,804
Blackstone	1,172	118	1,054	993	108	885
Blandford	118	35	83	90	39	51
Bolton	280	113	167	270	106	164
Boston	194,074	44,003	150,071	199,030	47,479	151,551
Bourne	2,274	324	1,950	1,897	353	1,544
Boxborough	211	65	146	208	79	129
Boxford	479	164	315	442	210	232
Boylston	301	103	198	280	103	177
Braintree	4,659	2,134	2,525	4.604	2,224	2,380
Brewster	728	213	515	631	257	374
Bridgewater	2,122	233	1,889	2,196	218	1,978
Brimfield	354	58	296	327	60	267
Brockton	23,646	1,855	21,791	23,489	1,837	21,652
Brookfield	395	47	348	359	59	300
Brookline	5,381	5,448	(67)	5,492	5,894	(402)
Buckland	133	33	100	116	70	46
Burlington	4,260	1,163	3,097	3,699	1,376	2,323
Cambridge	14,222	7,500	6,722	14,888	9,037	5,851
Canton	2,612	1,065	1.547	2,662	1,147	1,515
Carlisle	482	108	374	454	120	334

TABLE V - CONTINUED

		1980			1981	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Carver	$ 720	$ 104	$ 616	$ 772	$ 94	$ 678
Charlemont	77	30	47	64	42	22
Charlton	362	126	236	311	124	187
Chatham	511	342	169	466	396	70
Chelmsford	6,778	606	6,172	6,552	763	5,789
Chelsea	7,328	1,533	5,795	6,963	1,814	5,149
Cheshire	221	49	172	218	86	132
Chester	133	25	108	127	25	102
Chesterfield	131	35	96	116	34	82
Chicopee	13,720	1,109	12,611	14,300	1,258	13,042
Chilmark	36	146	(110)	33	111	(78)
Clarksburg	547	24	523	484	44	440
Clinton	3,148	283	2,865	3,231	284	2,947
Cohasset	1,099	269	830	1,087	291	796
Colrain	143	41	102	116	58	58
Concord	1,994	732	1,262	1,950	811	1,139
Conway	164	28	136	139	39	100
Cummington	85	17	68	75	27	48
Dalton	321	147	174	331	227	104
Danvers	3,037	911	2,126	3,022	1,218	1,804
Dartmouth	2,746	470	2,276	2,933	532	2,401
Dedham	3,309	1,474	1,835	3,261	1,563	1,698
Deerfield	355	127	228	313	176	137
Dennis	393	515	(122)	314	599	(285)
Dighton	622	101	521	586	119	467
Douglas	756	73	683	702	68	634
Dover	472	348	124	442	362	80
Dracut	4,814	263	4,551	4,540	318	4,222
Dudley	438	160	278	397	161	236
Dunstable	89	33	56	78	38	40
Duxbury	2,116	326	1,790	2,033	339	1,694
East Bridgewater	2,082	138	1,944	2,030	156	1,874
East Brookfield	342	64	278	277	44	233
East Longmeadow	2,009	409	1,600	1,918	435	1,483
Eastham	213	184	29	180	207	(27)
Easthampton	2,871	316	2,555	2,819	374	2,445
Easton	2,487	272	2,215	2,411	323	2,088
Edgartown	482	304	178	436	253	183
Egremont	64	41	23	56	78	(22)
Erving	245	117	128	283	172	111
Essex	366	65	301	349	89	260
Everett	3,750	3,828	(78)	3,719	4,493	(774)
Fairhaven	3,058	255	2,083	2,882	295	2,587
Fall River	30,821	1,122	29,699	32,040	1,373	30,667
Falmouth	3,001	682	2,319	2,843	823	2,020
Fitchburg	8,092	685	7,407	8,310	700	7,610
Florida	159	33	126	145	69	76
Foxborough	2,734	263	2,471	2,731	254	2,477
Framingham	9,467	2,543	6,924	9,108	3,075	6,033
Franklin	4,031	276	3,755	4,006	283	3,723
Freetown	622	114	508	608	157	451

TABLE V - CONTINUED

Municipality	1980			1981		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Gardner	$ 4,504	$ 300	$ 3,648	$ 4,337	$ 300	$ 4,037
Gay Head	20	28	(8)	17	25	(8)
Georgetown	1,483	121	1,362	1,437	150	1,287
Gill	130	31	99	119	49	70
Gloucester	4,780	604	4,176	4,789	794	3,995
Goshen	94	23	71	84	28	56
Gosnold	8	7	1	6	3	3
Grafton	2,205	251	1,954	2,168	253	1,915
Granby	1,308	118	1,190	1,299	136	1,163
Granville	196	64	132	194	54	140
Great Barrington	431	130	301	379	213	166
Greenfield	2,990	318	2,672	2,954	415	2,539
Groton	277	128	149	246	160	86
Groveland	686	92	594	667	135	532
Hadley	813	125	688	750	151	599
Halifax	620	74	546	610	68	542
Hamilton	260	276	(16)	238	352	(114)
Hampden	777	117	660	753	119	634
Hancock	171	36	135	115	32	83
Hanover	2,268	332	1,936	2,164	347	1,817
Hanson	1,400	127	1,273	1,384	126	1,258
Hardwick	388	45	343	373	41	332
Harvard	531	159	372	495	159	336
Harwich	933	333	600	891	380	511
Hatfield	545	71	474	523	85	438
Haverhill	9,785	704	9,081	9,825	898	8,927
Hawley	91	7	84	84	9	75
Heath	89	19	70	76	25	51
Hingham	3,009	1,010	1,999	2,961	1,016	1,945
Hinsdale	132	30	102	126	52	74
Holbrook	2,042	453	1,589	2,005	489	1,516
Holden	1,506	354	1,152	1,453	379	1,074
Holland	226	54	172	201	56	145
Holliston	2,553	254	2,299	2,513	308	2,205
Holyoke	15,286	758	14,528	14,982	878	14,104
Hopedale	638	99	539	624	97	527
Hopkinton	949	161	788	891	199	692
Hubbardston	300	45	255	280	52	228
Hudson	3,430	273	3,157	3,012	313	2,699
Hull	2,466	363	2,103	2,477	368	2,109
Huntington	127	52	75	129	41	88
Ipswich	1,830	240	1,590	2,058	320	1,738
Kingston	732	131	601	708	129	579
Lakeville	525	105	420	492	101	391
Lancaster	957	209	748	964	138	826
Lanesborough	440	64	376	422	110	312
Lawrence	17,755	746	17,009	18,089	986	17,103
Lee	992	133	859	966	189	777
Leicester	2,603	174	2,429	2,587	172	2,415
Lenox	727	129	598	700	214	486
Leominster	7,219	697	6,522	7,003	720	6,283

TABLE V - CONTINUED

Municipality		1980			1981	
	Receipts	Charges	Difference	Receipts	Charges	Difference
Leverett	$ 162	$ 29	$ 133	$ 151	$ 40	$ 111
Lexington	4,410	2,141	2,269	4,828	2,489	2,339
Leyden	68	14	54	57	19	38
Lincoln	866	306	560	837	377	460
Littleton	932	150	782	892	183	709
Longmeadow	2,511	576	1,935	2,476	561	1,915
Lowell	23,911	1,232	22,679	25,421	1,290	24,131
Ludlow	3,162	432	2,730	3,169	412	2,757
Lunenburg	1,643	193	1,450	1,599	200	1,399
Lynn	23,204	2,442	20,762	22,927	3,151	19,776
Lynnfield	1,657	476	1,181	1,570	627	943
Malden	12,075	3,792	8,283	11,766	4,345	7,421
Manchester	633	250	383	600	334	266
Mansfield	2,044	241	1,803	2,019	301	1,718
Marblehead	1,943	1,118	825	1,889	1,410	479
Marion	361	117	244	347	111	236
Marlborough	5,576	502	5,074	5,421	590	4,831
Marshfield	3,456	527	2,929	3,368	563	2,805
Mashpee	528	170	358	487	200	287
Mattapoisett	422	112	310	384	106	278
Maynard	1,541	283	1,258	1,466	363	1,103
Medfield	1,987	296	1,691	1,865	332	1,533
Medford	9,831	4,706	5,125	9,855	5,506	4,349
Medway	1,972	172	1,800	1,908	167	1,741
Melrose	5,221	1,835	3,386	5,180	2,088	3,092
Mendon	133	76	57	115	85	30
Merrimac	736	57	679	691	65	626
Methuen	6,388	579	5,809	6,314	751	5,563
Middleborough	2,995	233	2,762	2,868	237	2,631
Middlefield	57	21	36	54	16	38
Middleton	391	156	235	371	196	175
Milford	5,464	483	4,981	5,604	477	5,127
Millbury	3,369	219	3,150	3,186	218	2,968
Millis	1,218	173	1,045	1,161	201	960
Millville	346	31	315	274	29	245
Milton	2,229	2,170	59	2,196	2,358	(162)
Monroe	70	8	62	56	7	49
Monson	1,673	144	1,529	1,467	138	1,329
Montague	993	169	824	869	209	660
Monterey	105	30	75	107	49	58
Montgomery	47	23	24	40	19	21
Mount Washington	42	3	39	67	5	62
Nahant	377	244	133	373	297	76
Nantucket	772	67	705	795	89	706
Natick	4,205	1,305	2,900	4,062	1,529	2,533
Needham	3,059	1,905	1,154	2,796	1,966	830
New Ashford	42	10	32	35	17	18
New Bedford	28,937	1,437	27,500	29,217	1,594	27,623
New Braintree	163	15	148	153	21	132
New Marlborough	135	70	65	101	68	33
New Salem	79	13	66	65	18	47

TABLE V - CONTINUED

		1980			1981	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Newbury	$ 545	$ 102	$ 443	$ 518	$ 121	$ 397
Newburyport	2,664	262	2,402	2,650	344	2,306
Newton	10,405	7,181	3,224	10,319	8,076	2,243
Norfolk	786	155	631	829	162	667
North Adams	5,310	212	5,098	5,521	281	5,240
North Andover	2,021	429	1,592	2,084	574	1,510
North Attleborough	3,060	342	2,718	3,076	391	2,685
North Brookfield	1,183	85	1,098	1,200	89	1,111
North Reading	2,117	391	1.726	2,067	487	1,580
Northampton	5,550	575	4,975	5,394	748	4,646
Northborough	1,378	312	1,066	1,342	307	1,035
Northbridge	2,987	217	2,770	2,717	226	2,491
Northfield	247	68	179	224	100	124
Norton	2,546	179	2,367	2,449	213	2,236
Norwell	2,213	266	1,948	2,179	294	1,885
Norwood	4,372	1,675	2,697	4,281	1,817	2,464
Oak Bluffs	179	136	43	159	168	(9)
Oakham	179	27	152	182	34	148
Orange	1,286	83	1,203	1,277	118	1,159
Orleans	233	289	(56)	182	327	(145)
Otis	211	39	172	231	65	166
Oxford	3,224	214	3,010	3,257	218	3,039
Palmer	1,835	269	1,566	1,712	257	1,455
Paxton	410	113	297	400	108	292
Peabody	8,702	1,509	7,193	7,267	2,006	5,261
Pelham	128	39	89	126	42	84
Pembroke	1,984	361	1,623	1,964	394	1,570
Pepperell	340	113	227	325	148	177
Peru	94	12	82	70	23	47
Petersham	177	40	137	157	39	118
Phillipston	95	43	52	97	32	65
Pittsfield	9,928	947	8,981	9,809	1,475	8,334
Plainfield	96	13	83	87	16	71
Plainville	535	111	424	508	111	397
Plymouth	3,487	791	2,696	3,732	759	2,973
Plympton	183	39	144	176	43	133
Princeton	393	60	333	353	60	293
Provincetown	312	128	184	296	171	125
Quincy	12,827	5,974	6,853	12,734	6,533	6,201
Randolph	5,617	1,094	4,523	5,502	1,254	4,248
Raynham	1,198	162	1,036	1,196	177	1,019
Reading	3,431	956	2,475	3,404	1,180	2,224
Rehoboth	1,074	150	924	1,034	179	855
Revere	9,864	2,840	7,024	9,257	3,397	5,860
Richmond	229	49	180	213	65	148
Rochester	303	57	246	273	62	211
Rockland	4,159	399	3,760	4,075	458	3,617
Rockport	526	239	287	493	334	159
Rowe	66	178	(112)	57	241	(184)
Rowley	397	77	320	366	116	250
Royalston	131	25	106	114	26	88

TABLE V - CONTINUED

Municipality		1980			1981	
	Receipts	Charges	Difference	Receipts	Charges	Difference
Russell	$ 86	$ 40	$ 46	$ 78	$ 36	$ 42
Rutland	667	89	578	657	84	573
Salem	5,637	1,223	4,414	5,646	1,620	4,026
Salisbury	717	139	578	722	167	555
Sandisfield	166	32	134	154	31	123
Sandwich	2,350	376	1,974	1,863	436	1,427
Saugus	3,509	1,590	1,919	3,372	1,869	1,503
Savoy	181	11	170	151	19	132
Scituate	3,127	516	2,611	3,007	581	2,426
Seekonk	1,550	263	1,287	1,549	318	1,231
Sharon	2,291	465	1,826	2,265	517	1,748
Sheffield	159	64	95	133	119	14
Shelburne	135	37	98	117	58	59
Sherborn	434	182	252	401	211	190
Shirley	1,217	62	1,155	1,112	81	1,031
Shrewsbury	2,871	601	2,270	2,909	609	2,300
Shutesbury	127	27	100	115	37	78
Somerset	1,897	674	1,223	1,891	810	1,081
Somerville	19,852	5,663	14,189	19,474	6,606	12,868
South Hadley	2,540	365	2,175	2,429	422	2,007
Southampton	435	93	342	409	131	278
Southborough	702	261	441	685	256	429
Southbridge	3,901	286	3,615	4,406	275	4,131
Southwick	1,410	153	1,257	1,364	158	1,206
Spencer	2,074	177	1,897	2,298	178	2,120
Springfield	51,545	3,069	48,476	52,964	3,355	49,609
Sterling	811	157	654	792	162	630
Stockbridge	96	75	21	79	120	(41)
Stoneham	2,592	1,448	1,144	2,555	1,619	936
Stoughton	3,955	664	3,291	3,799	649	3,150
Stow	631	115	516	522	140	382
Sturbridge	901	177	724	859	173	686
Sudbury	2,003	551	1,452	1,925	681	1,244
Sunderland	230	89	141	211	106	105
Sutton	1,059	130	929	1,029	121	908
Swampscott	1,845	749	1,096	1,703	932	771
Swansea	2,491	270	2,221	2,407	309	2,098
Taunton	11,304	522	10,782	11,785	669	11,116
Templeton	464	108	356	404	112	292
Tewksbury	4,683	412	4,271	4,596	506	4,090
Tisbury	194	152	42	181	173	8
Tolland	135	33	102	128	33	95
Topsfield	679	221	458	649	297	352
Townsend	410	92	318	332	108	224
Truro	149	99	50	130	113	17
Tyngsborough	975	103	872	962	107	855
Tyringham	50	16	34	45	26	19
Upton	250	79	171	226	80	146
Uxbridge	1,834	164	1,670	1,646	153	1,493
Wakefield	4,046	1,508	2,538	3,971	1,629	2,342
Wales	207	47	160	208	27	181

TABLE V - CONTINUED

	1980			1981		
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Walpole	$ 3,417	$ 831	$ 2,586	$ 3,345	$ 902	$ 2,443
Waltham	7,326	4,193	3,133	7,327	4,567	2,760
Ware	1,971	154	1,817	1,893	183	1,710
Wareham	1,938	321	1,617	1,947	303	1,644
Warren	712	87	625	633	61	572
Warwick	196	17	179	167	27	140
Washington	171	11	160	107	18	89
Watertown	4,835	2,919	1,916	4,003	3,233	770
Wayland	2,513	525	1,998	2,452	630	1,822
Webster	3,430	234	3,196	3,610	230	3,380
Wellesley	3,223	1,728	1,495	3,216	1,779	1,437
Wellfleet	149	177	(28)	135	211	(76)
Wendell	188	19	169	162	26	136
Wenham	110	144	(34)	94	182	(88)
West Boylston	933	187	746	892	172	720
West Bridgewater	1,156	131	1,025	1,124	116	1,008
West Brookfield	351	84	267	327	78	249
West Newbury	415	51	364	401	68	333
West Springfield	2,771	878	1,893	2,680	919	1,761
West Stockbridge	75	31	44	63	50	13
West Tisbury	412	52	360	558	45	513
Westborough	1,818	459	1,359	1,767	446	1,321
Westfield	5,459	854	4,605	5,405	883	4,522
Westford	2,631	249	2,382	2,555	300	2,255
Westhampton	101	39	62	90	45	45
Westminster	499	165	334	465	168	297
Weston	1,867	853	1,014	1,841	948	893
Westport	2,436	284	2,152	2,309	322	1,987
Westwood	1,940	845	1,095	1,918	871	1,047
Weymouth	10,448	2,640	7,808	10,274	2,813	7,461
Whately	119	33	86	101	44	57
Whitman	2,361	175	2,186	2,194	165	2,029
Wilbraham	1,706	410	1,296	1,655	414	1,241
Williamsburg	281	69	212	260	68	192
Williamstown	658	136	522	636	206	430
Wilmington	3,070	675	2,395	2,990	852	2,138
Winchendon	2,539	106	2,433	2,506	117	2,389
Winchester	2,908	1,421	1,487	2,868	1,530	1,338
Windsor	111	14	97	115	26	89
Winthrop	3,968	1,023	2,945	3,902	1,158	2,744
Woburn	5,402	1,619	3,783	5,408	2,031	3,377
Worcester	47,404	3,191	44,213	44,702	3,251	41,451
Worthington	83	33	50	67	39	28
Wrentham	942	128	814	919	130	789
Yarmouth	719	569	150	580	656	(76)
Totals	$1,147,110	$228,508	$918,602	$1,138,351	$258,168	$880,183

TABLE VI

ESTIMATED RECEIPTS FOR REGIONAL SCHOOL DISTRICTS

Name of Regional School	Fiscal Year 1980	Fiscal Year 1981
Acton-Boxborough	$ 1,709,425	$ 1,645,970
Adams-Cheshire	3,326,548	3,108,428
Amherst-Pelham	1,267,044	1,266,560
Ashburnham-Westminster	716,147	707,142
Assabet Valley	3,563,550	3,540,224
Athol-Royalston	3,469,429	3,264,364
Berkshire Hills	1,427,084	1,448,613
Berlin-Boylston	499,817	554,750
Blackstone-Millville	1,569,959	1,728,513
Blackstone Valley	1,617,112	1,739,445
Blue Hills	3,717,224	3,692,611
Bridgewater-Raynham	1,623,324	1,646,784
Bristol-Plymouth	1,951,865	1,911,207
Buckland-Colrain-Shelburne	430,801	433,337
Cape Cod	1,932,290	1,944,376
Central Berkshire	2,379,641	2,330,724
Concord-Carlisle	1,168,975	1,195,934
Dennis-Yarmouth	2,808,007	2,782,937
Dighton-Rehoboth	895,939	878,362
Dover-Sherborn	708,346	762,676
Dudley-Charlton	4,013,789	4,021,438
Franklin County Technical	1,326,308	1,345,628
Freetown-Lakeville	1,461,823	1,533,921
Frontier	197,721	206,501
Gateway	1,900,002	1,909,549
Gill-Montague	1,007,515	1,003,455
Greater Fall River	2,013,383	1,940,270
Greater Lawrence	4,100,984	4,035,314
Greater Lowell	8,112,886	9,248,727
Greater New Bedford	5,676,078	5,638,261
Groton-Dunstable	1,954,424	1,989,844
Hamilton-Wenham	1,346,808	1,279,467
Hampden-Wilbraham	1,653,137	1,688,516
Hampshire	829,875	825,456
Hawlemont	82,884	86,473
King Philip	2,296,831	2,287,092
Lincoln-Sudbury	1,827,401	1,674,331
Martha's Vineyard	445,192	460,577
Masconomet	1,593,716	1,647,143
Mendon-Upton	1,513,886	1,480,219

TABLE VI — CONTINUED

Name of Regional School	Fiscal Year 1980	Fiscal Year 1981
Minuteman	$ 3,270,292	$ 3,348,394
Mohawk Trail	633,655	636,664
Montachusett	2,490,016	2,625,074
Mount Greylock	818,732	772,565
Narragansett	2,312,524	2,329,063
Nashoba	824,746	786,264
Nashoba Valley	1,385,088	1,760,434
Nauset	848,848	875,035
New Salem-Wendell Union	145,302	156,647
North Middlesex	4,803,335	5,326,950
North Shore	992,294	1,016,358
Northborough-Southborough	904,915	904,367
Northeast-Metropolitan	3,447,689	3,381,746
Northern Berkshire	1,026,260	1,001,215
Old Colony	1,123,407	1,169,306
Old Rochester	748,120	781,933
Pathfinder	846,360	857,282
Pentucket	1,472,190	1,546,293
Pioneer Valley	238,819	249,367
Plymouth-Carver	2,910,559	2,253,600
Quabbin	1,087,635	1,029,813
Quinobin	177,403	382,787
Ralph C. Mahar	895,168	861,847
Shawsheen Valley	3,499,699	3,414,416
Silver Lake	3,822,968	3,723,759
South Middlesex	2,890,424	2,863,854
South Shore	810,169	828,502
Southeastern	3,086,833	3,084,058
Southern Berkshire	797,747	801,116
Southern Worcester	2,264,388	2,214,900
Spencer-East Brookfield	1,105,107	1,302,784
Tantasqua	1,471,944	1,537,404
Tri County	2,487,084	2,577,480
Triton	1,385,032	1,328,963
Upper Cape Cod	723,475	736,756
Wachusett	1,793,613	2,040,486
Warren-West Brookfield	807,747	785,516
Whitman-Hanson	2,037,661	1,917,725
Whittier Vocational	4,041,737	3,982,611
Bristol County Agricultural	503,332	555,471
Essex Agricultural Tech.	1,249,923	1,246,345
Norfolk County Agricultural	623,001	633,320
Total	$148,942,411	$150,513,609

TABLE VII

1978 EQUALIZED VALUATIONS, 1/1/80 ASSESSED VALUATIONS AND RATIOS, EACH CITY AND TOWN (000's OMITTED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Abington	$ 133,200	$ 152,917	100%
Acton	338,800	359,191	100
Acushnet	84,470	26,425	31
Adams	82,050	54,140	66
Agawam	300,700	198,869	66
Alford	10,610	8,161	77
Amesbury	109,000	80,318	74
Amherst	231,700	245,965	100
Andover	507,100	276,799	55
Arlington	611,500	362,238	59
Ashburnham	45,780	47,802	100
Ashby	22,570	25,230	100
Ashfield	28,030	28,834	100
Ashland	123,900	125,306	100
Athol	78,170	17,942	23
Attleboro	365,600	217,344	59
Auburn	189,800	168,619	89
Avon	74,580	52,239	70
Ayer	63,600	16,977	27
Barnstable	926,300	851,523	92
Barre	47,970	46,948	98
Becket	37,210	39,807	100
Bedford	260,500	95,307	37
Belchertown	73,510	79,337	100
Bellingham	122,900	98,569	80
Belmont	467,100	263,105	56
Berkley	25,020	37,107	100
Berlin	27,770	12,850*	46
Bernardston	23,360	22,231	95
Beverly	461,600	243,300	53
Billerica	417,700	65,225	16
Blackstone	51,520	34,039	66
Blandford	17,650	17,920	100
Bolton	$ 50,950	$ 61,703	100%
Boston	3,831,000	1,738,000	45
Bourne	257,800	305,138	100
Boxborough	47,910	34,146	71
Boxford	108,000	20,085	19
Boylston	46,570	30,303	65
Braintree	577,200	557,716	97
Brewster	197,600	193,093	98
Bridgewater	152,200	150,267	99
Brimfield	31,300	7,926	25
Brockton	834,500	756,125	91
Brookfield	23,910	23,430	98
Brookline	734,300	456,612	62
Buckland	19,830	10,649	54
Burlington	455,300	271,794	60
Cambridge	917,000	342,365	37
Canton	277,100	198,417	72
Carlisle	76,820	86,500	100
Carver	70,660	11,654	16
Charlemont	19,500	18,655	96
Charlton	59,460	12,442	21
Chatham	324,700	279,155	86
Chelmsford	422,900	285,910	68
Chelsea	136,300	58,659	43
Cheshire	34,070	40,260	100
Chester	13,230	12,164	92
Chesterfield	15,100	6,590	44
Chicopee	453,300	108,007	24
Chilmark	97,820	29,291	30
Clarksburg	18,110	16,840*	93
Clinton	128,600	17,401	14
Cohasset	149,600	101,338	68
Colrain	25,650	14,101	55

*1/1/79 assessed valuation, 1/1/80 assessed valuation not available

TABLE VII (CONTINUED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Concord	$ 379,300	$ 371,034	98%
Conway	17,680	5,268	30
Cummington	9,653	12,973	100
Dalton	96,770	94,788	98
Danvers	423,400	202,606	48
Dartmouth	320,600	269,191	84
Dedham	397,200	267,982	67
Deerfield	78,090	80,018	100
Dennis	471,000	471,529	100
Dighton	73,100	15,387	21
Douglas	35,340	33,201	94
Dover	153,900	146,325	95
Dracut	174,400	35,581	20
Dudley	78,760	107,364	100
Dunstable	24,820	3,161	13
Duxbury	220,800	226,739	100
East Bridgewater	105,000	71,830	68
East Brookfield	19,440	11,233	58
East Longmeadow	210,100	174,727	83
Eastham	163,300	171,150	100
Easthampton	150,800	154,324	100
Easton	197,900	197,664	100
Edgartown	210,000	79,927	38
Egremont	32,560	16,748	51
Erving	81,160	37,272	46
Essex	50,360	29,201	58
Everett	709,700	214,800	30
Fairhaven	143,000	28,308	20
Fall River	474,000	182,569	39
Falmouth	596,000	753,972	100
Fitchburg	302,800	351,928	100
Florida	31,150	30,024	96
Foxborough	193,800	96,689	50
Framingham	903,800	580,478	64
Franklin	185,700	102,443	55
Freetown	93,650	16,200	17
Gardner	$ 137,900	$ 111,720	81%
Gay Head	22,220	2,070	9
Georgetown	70,420	84,052	100
Gill	16,190	16,477	100
Gloucester	382,400	189,851	50
Goshen	13,000	10,584	81
Gosnold	4,911	3,203	65
Grafton	113,900	90,498	79
Granby	55,080	57,806	100
Granville	26,330	24,821	94
Great Barrington	103,900	61,028	59
Greenfield	185,200	229,145	100
Groton	79,040	90,153	100
Groveland	57,580	19,323	34
Hadley	66,230	111,245	100
Halifax	53,590	55,961	100
Hamilton	117,400	113,470	97
Hampden	61,210	56,692	93
Hancock	15,390	15,683	100
Hanover	164,900	191,278	100
Hanson	94,640	55,426	59
Hardwick	19,920	13,368	67
Harvard	80,390	98,018	100
Harwich	292,800	126,849	43
Hatfield	37,430	49,929	100
Haverhill	389,000	107,622	28
Hawley	4,273	3,978	93
Heath	12,400	11,534	93
Hingham	348,000	172,118	49
Hinsdale	22,990	10,942	48
Holbrook	129,900	63,087	49
Holden	172,000	133,483	78
Holland	29,000	30,748	100
Holliston	179,900	184,444	100
Holyoke	262,600	110,296	42
Hopedale	47,700	31,659	66

* 1/1/79 assessed valuation, 1/1/80 assessed valuation not available

TABLE VII (CONTINUED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Hopkinton	$111,600	$ 99,131	89%
Hubbardston	22,640	12,020	53
Hudson	169,700	126,126	74
Hull	112,100	107,094	96
Huntington	17,700	14,446	82
Ipswich	156,800	76,104	49
Kingston	96,190	112,992	100
Lakeville	71,920	43,368	60
Lancaster	63,070	32,418	51
Lanesborough	41,550	39,861	96
Lawrence	387,830	116,492	30
Lee	72,730	62,946	87
Leicester	74,800	61,402	82
Lenox	93,800	73,799	79
Leominster	332,300	216,339	65
Leverett	18,440	5,458	30
Lexington	666,900	268,421	40
Leyden	8,843	7,409	84
Lincoln	146,200	177,922	100
Littleton	103,200	107,933	100
Longmeadow	284,300	204,052	72
Lowell	582,300	171,265	29
Ludlow	207,100	97,607	47
Lunenburg	100,100	72,694	73
Lynn	559,000	271,402	49
Lynnfield	235,500	234,092	99
Malden	444,900	119,742	27
Manchester	141,200	132,380	94
Mansfield	171,200	72,262	42
Marblehead	467,900	213,967	46
Marion	100,100	40,105	40
Marlborough	342,000	72,739	21
Marshfield	306,700	131,351	43
Mashpee	154,100	154,549	100
Mattapoisett	93,580	42,569	45
Maynard	125,900	60,412	48
Medfield	$ 147,400	$ 79,079	54%
Medford	585,900	133,122	23
Medway	121,400	64,383	53
Melrose	339,000	241,285	71
Mendon	39,580	20,057	51
Merrimac	36,800	36,864	100
Methuen	367,100	64,840	18
Middleborough	154,100	67,534	44
Middlefield	7,482	4,912	66
Middleton	67,570	71,700	100
Milford	227,500	108,000*	47
Millbury	92,260	16,213	18
Millis	83,440	59,914	72
Millville	12,960	8,615	66
Milton	380,000	78,709	21
Monroe	3,538	1,614	46
Monson	68,000	71,051	100
Montague	84,180	117,774	100
Monterey	25,920	26,396	100
Montgomery	9,433	4,857*	51
Mount Washington	2,848	2,498	88
Nahant	62,480	17,644	28
Nantucket	314,000	39,236	12
Natick	479,500	193,641	40
Needham	579,446	332,433	57
New Ashford	8,635	5,489	64
New Bedford	598,729	228,667	38
New Braintree	7,565	3,808	50
New Marlborough	33,970	29,910	88
New Salem	8,364	1,171	14
Newbury	54,820	76,237	100
Newburyport	179,900	93,043	52
Newton	1,345,000	407,058	30
Norfolk	76,790	43,865	57
North Adams	118,400	82,134	69
North Andover	301,400	47,360	16

* 1/1/79 assessed valuation, 1/1/80 assessed valuation not available

TABLE VII (CONTINUED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT	CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
North Attleborough	$ 226,400	$ 206,494	91%	Rehoboth	$ 103,500	$ 103,382	100%
North Brookfield	38,010	40,133	100	Revere	349,300	99,750	29
North Reading	168,900	74,074	44	Richmond	31,480	26,246	83
Northampton	269,200	331,351	100	Rochester	38,540	17,322	45
Northborough	150,100	73,963	49	Rockland	144,300	76,937	53
Northbridge	100,600	74,306	74	Rockport	164,100	187,795	100
Northfield	45,180	29,454	65	Rowe	125,700	127,505	100
Norton	128,400	133,354	100	Rowley	46,780	27,063	58
Norwell	140,600	112,719	80	Royalston	12,540	2,507	20
Norwood	422,900	321,891	76	Russell	16,070	26,210	100
Oak Bluffs	89,250	85,879	96	Rutland	41,480	47,702	100
Oakham	13,000	13,592*	100	Salem	477,500	119,936	25
Orange	44,740	23,743	53	Salisbury	88,720	64,400	73
Orleans	266,100	287,614	100	Sandisfield	16,260	16,256*	100
Otis	34,530	14,315	41	Sandwich	349,000	369,626	100
Oxford	111,000	110,791	100	Saugus	366,100	241,833	66
Palmer	128,500	118,282	92	Savoy	9,921	3,236*	33
Paxton	53,260	64,159	100	Scituate	277,200	125,283	45
Peabody	564,000	349,969	62	Seekonk	190,400	139,734	73
Pelham	19,590	5,876	30	Sharon	206,500	156,044	76
Pembroke	144,300	188,669	100	Sheffield	53,440	23,485	44
Pepperell	78,890	82,498	100	Shelburne	22,820	9,334	41
Peru	11,240	5,915	53	Sherborn	94,120	94,654	100
Petersham	19,310	9,603	50	Shirley	36,000	5,666	16
Phillipston	16,230	15,836	98	Shrewsbury	279,600	185,559	66
Pittsfield	602,400	324,160	54	Shutesbury	17,520	9,829	56
Plainfield	7,655	1,423	19	Somerset	511,500	502,926	98
Plainville	79,630	81,731	100	Somerville	518,000	139,378	27
Plymouth	660,800	936,595	100	South Hadley	173,200	146,196	84
Plympton	29,940	18,523	62	Southampton	49,400	50,486	100
Princeton	32,260	23,973	74	Southborough	126,600	137,914	100
Provincetown	113,800	63,163	56	Southbridge	133,100	125,290	94
Quincy	975,500	278,077	29	Southwick	79,310	61,257	77
Randolph	318,000	157,095	49	Spencer	80,150	51,474	64
Raynham	110,300	79,426	72	Springfield	1,037,300	686,000	66
Reading	324,400	290,006	89	Sterling	74,600	61,785	83

* 1/1/79 assessed valuation, 1/1/80 assessed valuation not available

TABLE VII (CONTINUED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1980 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Stockbridge	$ 58,400	$ 22,776	39%
Stoneham	301,800	271,471	90
Stoughton	326,800	211,154	65
Stow	80,600	79,756	99
Sturbridge	87,420	103,777	100
Sudbury	294,400	185,752	63
Sunderland	36,470	35,274	97
Sutton	63,750	14,732	23
Swampscott	223,200	119,913	54
Swansea	170,100	109,698	64
Taunton	313,200	127,950	41
Templeton	53,310	44,935	84
Tewksbury	287,200	238,247	83
Tisbury	100,300	69,487	69
Tolland	16,430	1,882	11
Topsfield	109,700	106,074	97
Townsend	64,040	60,794	95
Truro	94,150	91,629	97
Tyngsborough	64,000	42,273	66
Tyringham	13,450	14,741*	100
Upton	37,820	47,974	100
Uxbridge	77,750	12,285	16
Wakefield	330,700	84,663	26
Wales	13,050	12,897	99
Walpole	267,900	151,943	57
Waltham	810,000	542,190	67
Ware	76,940	16,243	21
Wareham	244,200	168,355	69
Warren	30,000	32,239	100
Warwick	10,600	9,885	93
Washington	8,752	7,924	91
Watertown	417,000	98,251	24
Wayland	259,600	223,619	86
Webster	109,400	31,591	29
Wellesley	608,900	667,424	100
Wellfleet	$ 168,100	$ 164,746	98%
Wendell	12,210	10,894	89
Wenham	68,590	67,896	99
West Boylston	86,640	40,377	47
West Bridgewater	82,270	73,504	89
West Brookfield	39,380	30,437	77
West Newbury	39,140	39,720	100
West Springfield	385,300	270,363	70
West Stockbridge	22,540	22,551	100
West Tisbury	30,820	8,220	27
Westborough	228,900	170,650	75
Westfield	390,600	185,483	47
Westford	168,400	87,069	52
Westhampton	21,080	16,935	80
Westminster	87,910	91,203	100
Weston	316,400	207,969	66
Westport	188,000	79,537	42
Westwood	296,700	159,004	54
Weymouth	626,200	372,328	59
Whately	19,950	23,746	100
Whitman	135,200	149,372	100
Wilbraham	192,700	190,622	99
Williamsburg	25,400	24,160	95
Williamstown	105,400	77,697	74
Wilmington	280,500	153,624	55
Winchendon	49,080	36,413	74
Winchester	368,400	207,281	56
Windsor	13,170	15,016	100
Winthrop	181,800	180,975	100
Woburn	520,700	546,611	100
Worcester	1,141,000	458,416	40
Worthington	18,880	18,504	98
Wrentham	89,720	89,811	100
Yarmouth	503,600	482,340	96
Total	$68,604,908	$43,858,491	64%

* 1/1/79 assessed valuation, 1/1/80 assessed valuation not available

BIENNIAL REPORTS OF THE STATE TAX COMMISSION UPON THE EQUALIZATION AND APPORTIONMENT OF STATE AND COUNTY TAXES

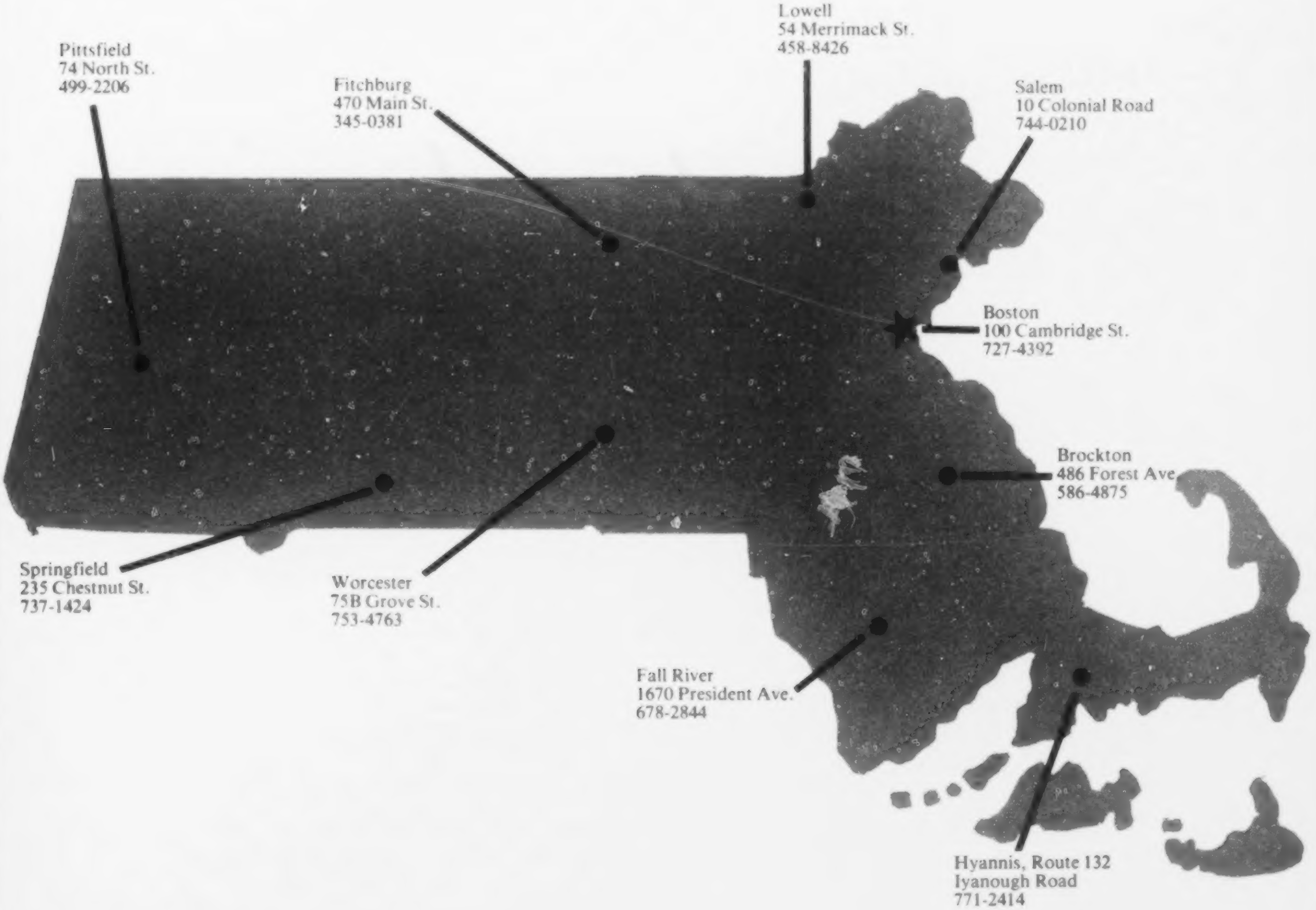
Equalized valuations are determined for each city and town and reported biennially by the State Tax Commission to the General Court. The amounts submitted are based upon information collected and tabulated from available sources relative to the assessments, the sales price, and the appraised values of all real and personal property. These equalized valuations are used as a factor in computing the amounts due the cities and towns of the Commonwealth under certain state aid programs and also in allocating amounts charged for many state services. County charges are based entirely on equalized valuations.

Total Equalized Valuations	House Document Number
$ 14,659,385,173	1951 - 2066
16,183,702,578	1953 - 2172
16,025,892,793	1955 - 2685
17,449,730,598	1957 - 2893
19,257,350,000	1959 - 2833
22,700,254,100	1961 - 3103
24,694,975,000	1963 - 3303
26,010,500,000	1965 - 3998
26,535,650,000	1967 - 4098
28,199,950,000	1969 - 4731
31,016,200,000	1971 - 4935
35,051,300,000	1973 - 5902
54,728,100,000	1975 - 5887
63,103,898,000	1977 - 5348
68,604,908,000	1979 - 5595*
88,288,293,000	1980 - N/A

* Biennial Report of the Commissioner of Revenue

department of revenue district offices

where to go. . . . . .who to call


Pittsfield
74 North St.
499-2206
Fitchburg
470 Main St.
345-0381
Lowell
54 Merrimack St.
458-8426
Salem
10 Colonial Road
744-0210
Boston
100 Cambridge St.
727-4392
Brockton
486 Forest Ave.
586-4875
Springfield
235 Chestnut St.
737-1424
Worcester
75B Grove St.
753-4763
Fall River
1670 President Ave.
678-2844
Hyannis, Route 132
Iyanough Road
771-2414

For Toll Free Information Phone 1-800-392-6089

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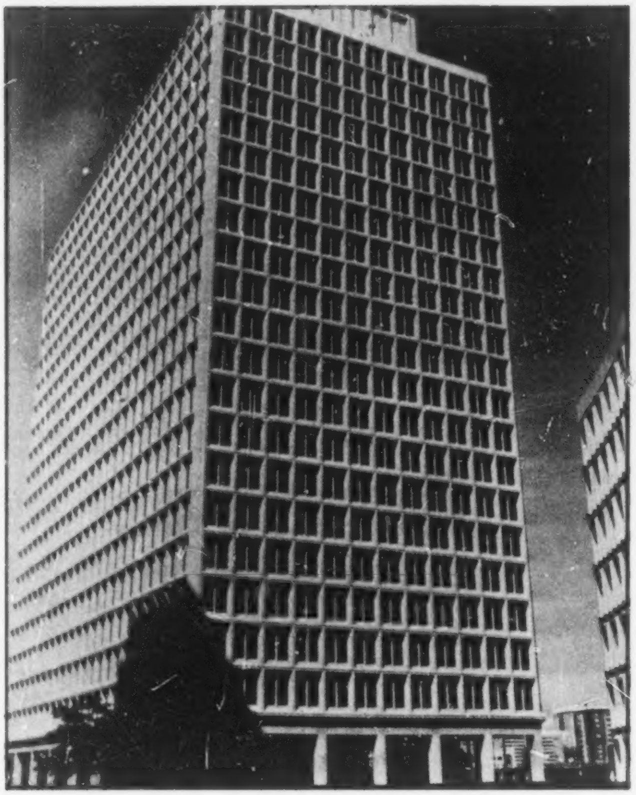
SVB LIBERTATE
QVIETEM

539.17-1



THE SALTONSTALL BUILDING

ANNUAL REPORT
DEPARTMENT of REVENUE
COMMONWEALTH of MASSACHUSETTS
1980 - 1981

L. Joyce Hampers
Commissioner of Revenue

Publication of this Document Approved by John J. Manton, State Purchasing Agent.

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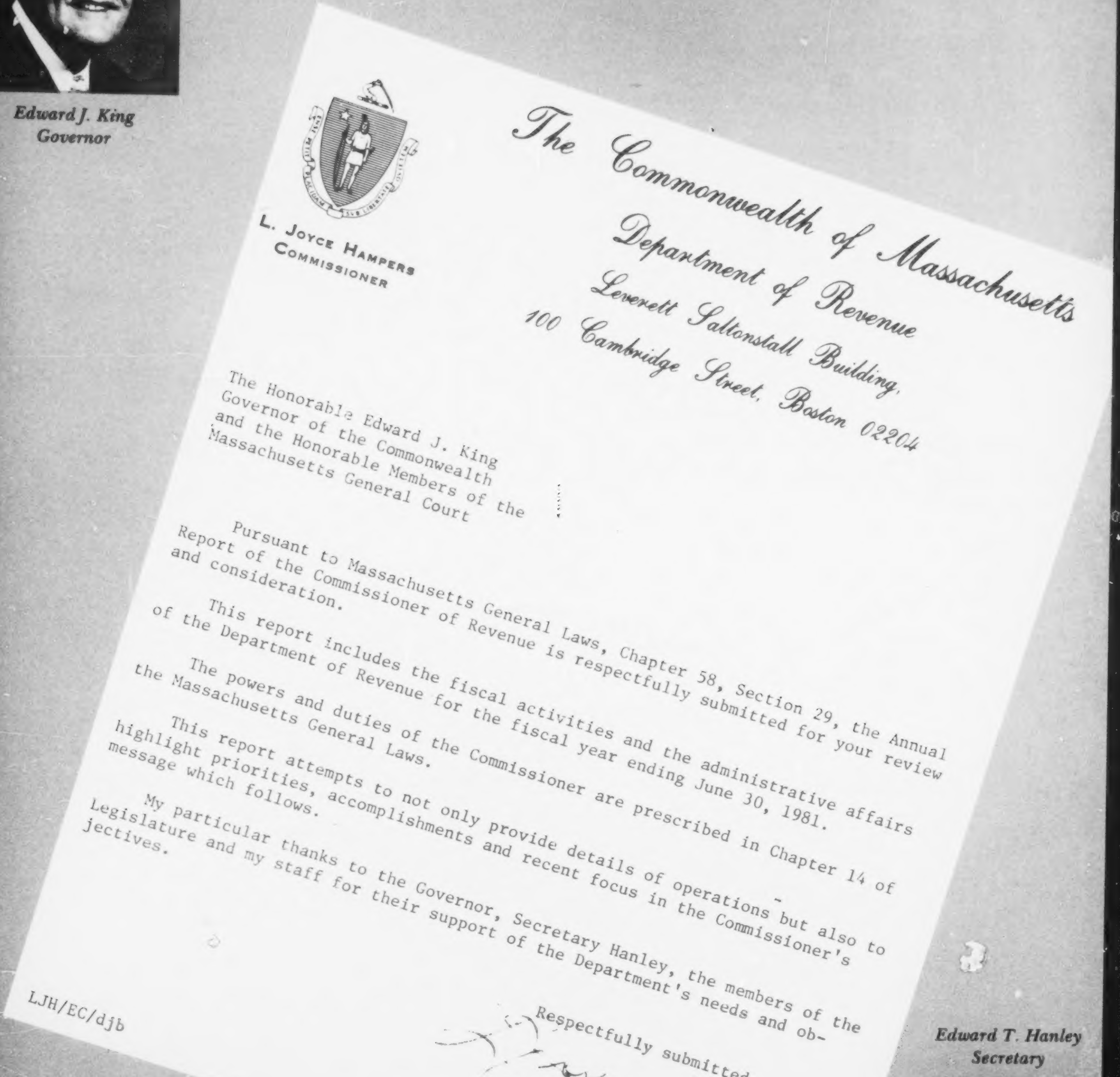
Edward J. King
Governor



The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building,
100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER

The Honorable Edward J. King
Governor of the Commonwealth
and the Honorable Members of the
Massachusetts General Court

Pursuant to Massachusetts General Laws, Chapter 58, Section 29, the Annual Report of the Commissioner of Revenue is respectfully submitted for your review and consideration.

This report includes the fiscal activities and the administrative affairs of the Department of Revenue for the fiscal year ending June 30, 1981.

The powers and duties of the Commissioner are prescribed in Chapter 14 of the Massachusetts General Laws.

This report attempts to not only provide details of operations but also to highlight priorities, accomplishments and recent focus in the Commissioner's message which follows.

My particular thanks to the Governor, Secretary Hanley, the members of the Legislature and my staff for their support of the Department's needs and objectives.

Respectfully submitted,

L. Joyce Hampers
Commissioner of Revenue

LJH/EC/djb

Edward T. Hanley
Secretary

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A MESSAGE FROM THE COMMISSIONER

Progress: Right on Schedule

L. Joyce Hampers

Fiscal 1981 was another year of continuing progress for the Department of Revenue, with the innovative new programs we launched with the advent of this administration either in place or right on schedule.

One event that stands out more than any other is one in which I received more publicity than I wanted, emanating from a federal grand jury proceeding which resulted in a threatened jail term hanging over my head for months.

It centered around the demand of a federal prosecutor seeking confidential tax return information for a grand jury investigating a non-tax case. I refused, on the firm ground that to do so would be in direct violation of our confidentiality statute and that if I complied, I would be committing a crime under state law, and that to do so would undermine Massachusetts' sovereign right to collect taxes.

I was ordered held in contempt by a Federal District Court Judge. However, the First U.S. Circuit Court of Appeals found in our favor, the first such successful challenge to the federal government's subpoena power. The result was celebrated in media editorials and by revenue departments in the nation's other states.

Following are highlights of 1981 operations which, when put together, spell growth and progress:

-- An all time (for the third year in a row) record tax collection of $4.1 billion, a respectable increase of 9.8% over the previous year.

-- We have all felt the stringent effects of Proposition 2½, including the Department of Revenue, upon which fell the responsibility to interpret and implement the new property tax limitation law voted by the electorate in November of 1980.

In this context, while the Department has continued to receive the whole-hearted cooperation of the Administration under Governor Edward J. King, it appears that we have been losing the legislative support that is absolutely essential to continuing the efficient and productive operation of the Department of Revenue.

In budget-cutting necessitating layoffs of revenue-producing personnel, some legislators apparently refused to recognize the need for the Department to maintain its manpower strength in order that we can continue that all-important growth of revenue receipts. In this area we face serious obstacles, but we will nevertheless strive to forge ahead. I hasten to add, however, that we cannot do this -- continue the revenue growth pattern -- without proper funding.

. . . a $4.1 billion tax collection, an all-time record

We have also taken great strides in this administration toward fulfilling our affirmative action goals. The formation of an Affirmative Action Task Force composed of active and interested members of the Department has pointed us in the right direction. We have implemented more effective recruiting, as well as training and coaching programs for minorities. The recent budget-slashing threatens to jeopardize this progress as well.

I have said before and I will say again, such mindless budget-slashing is like cutting off one's nose to spite one's face.

-- Among those innovative programs we have instituted which please me very much are the new bureaus of Rulings and Regulations, Appeal and Review, Records Management and Internal Security, which have proven to be of great value to taxpayers, and to the efficient administration of the Department.

Rulings and regulations are now issued regularly and provide a valuable aid to business in particular and everyone in general.

Through Appeals and Review, taxpayers now have the opportunity for a hearing before they are assessed for additional taxes. In the past it was a case of "Assess 'em first, ask questions (if any) later." Now, under independent third-party hearings, they can have their day in court before assessment. This has been very well received both by our auditors and taxpayers. Results of such cases are disseminated among our auditors and provide uniformity and prevent a great deal of vexation, giving them "a handle" on things.

The Records Management and Internal Security Bureaus are responsible for bringing order to what would otherwise be chaos. Records Management now has a systematic handle on the voluminous records of the Department, and Internal Security has completed the internal systems for the entire Department's operations and is now performing periodic audits of these systems.

Our out-of-state offices -- New York, Chicago, Houston and Los Angeles -- are akin to gold nuggets lying in the field waiting to be picked up. This we have done, assessing more than $16 million in our first six months of operations. Corporations were neither surprised nor disappointed to see us come upon the scenes of the corporate headquarters. In most cases, they "wondered when you'd arrive." In auditing out-of-state companies that do business in Massachusetts, right at their corporate headquarters, we have also eliminated the annoyance of having to mail or otherwise ship corporate financial records across the country. But the most important point about our out-of-state operations is that we are gathering in revenue that would otherwise go uncollected.

During the past year the Department has had the huge responsibility of nursing Proposition 2½ from its embryonic stage through fruition. It was our lot to interpret the law and to sit on many, many Governor's Task Force meetings on Prop. 2½ implementation and its implications for every city and town in the state. When Proposition 2½ was voted by the electorate, it was like a ship without a rudder. We had to get it on course and keep it there, which we did through interpretations and administrative rulings.

In other areas of innovative administration, I am pleased that our ABC's of Massachusetts taxes booklets were so well received. We have issued four of them and look forward in the near future to several more. Another project in the coming year will be to reproduce the tax forms required to be filed for particular tax purposes in separate booklets. These publications should prove to be very helpful to every taxpayer, especially those in the business world, large and small, and to those charged with the responsibility of administering estates.

Finally, during the past year we brought an important revenue tool on line. This is the bank operated lock box system, which gets huge sums of tax receipts into the bank on a daily basis, increasing interest we collect by millions, and freeing up personnel for other important revenue producing functions, such as our accelerated compliance and audit efforts, which resulted in a total production of $132 million, an increase of $37.9 million over last year.

— L. Joyce Hampers

General Information

The Department of Revenue is responsible for the administration and enforcement of all State tax laws (excluding boxing, racing, beano, raffles and bazaars), the collection of state taxes of $4.5 billion annually and the refunding of over $290 million of over-estimated, over-withheld, and other overpaid amounts.

In addition the Department has general supervisory and advisory responsibilities over the imposition and collection of property taxes at the local level and the monitoring and auditing of municipal finances in general, including certification and distribution of state revenue aid and reimbursements to cities, towns, and regions. Currently this is estimated in excess of $1.6 billion.

The schedule, Sources of Massachusetts State and Local Tax Revenue for Fiscal Year 1981 demonstrates the fiscal scope of this Department's mission.

The reorganization of the Department along functional lines with the categorical bureaus being restructured within our five divisions of Administration, Audit, Processing, Operations and Local Services is nearing completion. This has been a deliberately slow process so that no revenue producing activity is adversely affected.

During fiscal year 1981 the Department expanded as follows:

1. Rented space in Cambridge to permit relief to crowded quarters in the Saltonstall Building. The liability of the separate locations is compensated for by the relief from the overcrowding.
2. Expanded our District Offices' activity within Massachusetts and now have out-of-state audit offices in New York, California, Texas and Illinois. In addition these offices will be equiped with portable, two-way communication computer terminals.
3. Established a "Lock Box System". This system permits the Commissioner, by using fiscal agents within the banking system, to cut down on the time needed to convert a tax payment into funds available to the treasurer and Receiver - General for investment purposes or Treasury needs.

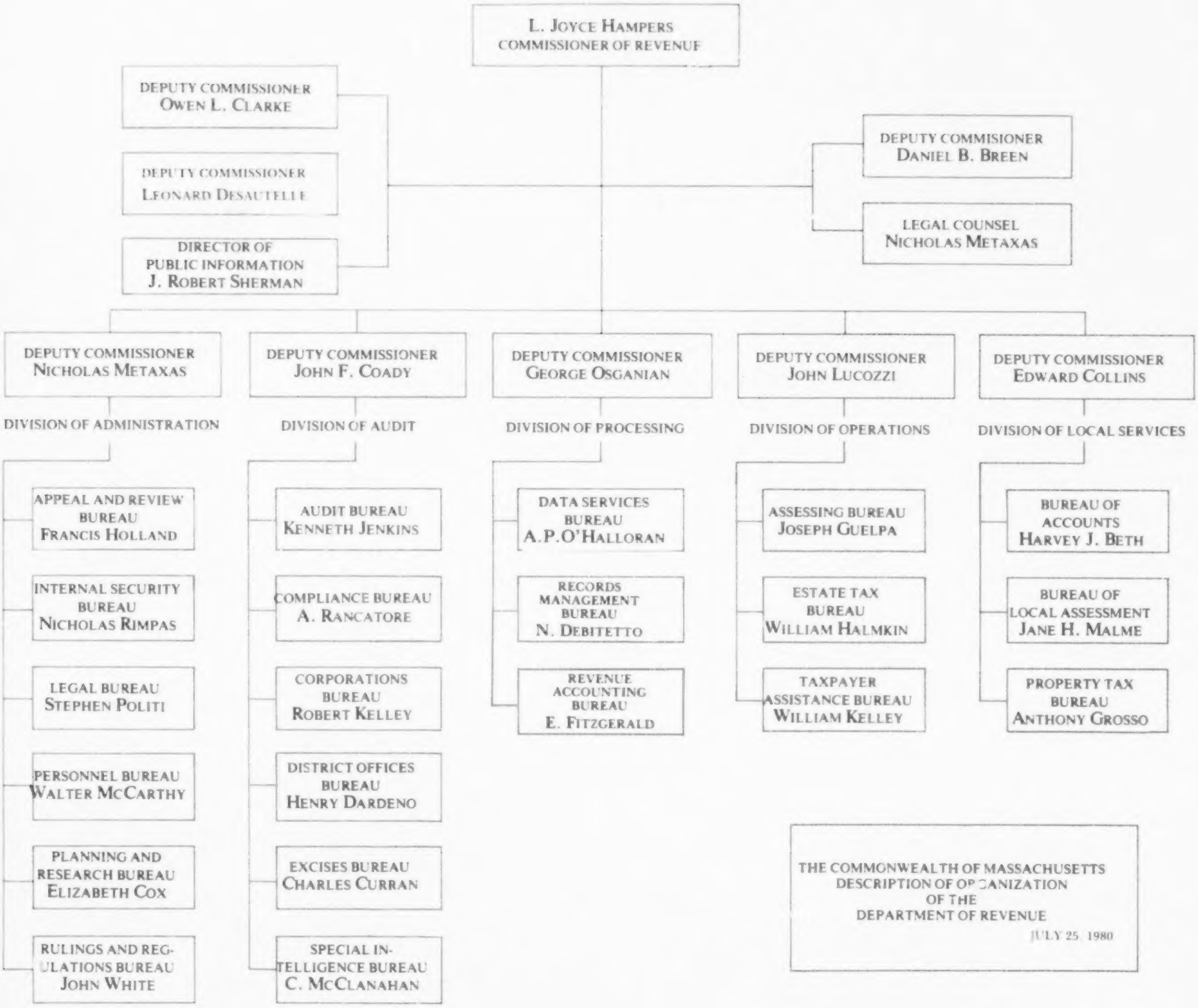
The overall Departmental work load and performance measurements are as follows:

	1979 Actual		1980 Actual		1981 Estimated	
	Work Load	Cost	Work Load	Cost	Work Load	Cost
Tax and Wage Returns	5,150,000	$ 3.38	19,200,000	$ 1.27	19,400,000	$ 1.74
Local Services (Local Aid and Assessment programs, Cities, Towns, districts and regions)	636	$1,512.70	636	$1,994.42	636	$2,282.63

SOURCES OF MASSACHUSETTS STATE AND LOCAL TAX REVENUE FOR FISCAL YEAR 1981 AND PERCENT EACH TAX IS OF TOTAL

Type of Tax	Amount	Percent of Total
Taxes on Property		
Real Estate	$3,070,122,378.00	39.84
Personal Property	276,564,857.00	3.59
Motor Vehicle	145,103,574.77	1.88
Totals	$3,491,790,809.77	45.31
Tax on Personal Income	$2,057,670,502.89	26.70
Taxes on Business		
Corporations	$ 442,313,404.60	5.74
Insurance Companies	114,024,437.89	1.48
Public Utilities	17,642,052.03	.23
National Bank & Trust Cos.	38,856,013.77	.50
Savings Banks	30,621,556.51	.40
Cooperative Banks & Savings and Loans Ass'ns	7,026,938.64	.09
Totals	$ 650,484,403.44	8.44
Taxes on Commodities Sold		
Motor Fuels	$ 237,528,318.24	3.08
Cigarettes	148,121,981.31	1.92
Alcoholic Beverages	84,747,379.28	1.10
Sales and Use	704,579,123.76	9.15
Sales, Meals	155,495,467.37	2.02
Totals	$1,330,472,269.96	17.27
Tax on Estate and Inheritance	$ 82,019,828.26	1.06
Tax on Horse and Dog Racing	$ 32,271,721.55	.42
Miscellaneous Taxes		
Room Occupancy	$ 22,088,505.60	.29
Deeds Stamp	12,967,470.25	.17
Beano	4,694,455.33	.06
Motor Vehicle	467,969.25	.01
Raffles and Bazaars	812,580.23	.01
Urban Redevelopment	20,171,360.06	.26
Totals	$ 61,202,340.72	.80
Totals - All Taxes	$7,705,911,876.59	100.00

The Way It Is. . .



- L. JOYCE HAMPERS, COMMISSIONER OF REVENUE
  - DEPUTY COMMISSIONER OWEN L. CLARKE
  - DEPUTY COMMISSIONER LEONARD DESAUTELLE
  - DIRECTOR OF PUBLIC INFORMATION J. ROBERT SHERMAN
  - DEPUTY COMMISIONER DANIEL B. BREEN
  - LEGAL COUNSEL NICHOLAS METAXAS
  - DEPUTY COMMISSIONER NICHOLAS METAXAS — DIVISION OF ADMINISTRATION
    - APPEAL AND REVIEW BUREAU FRANCIS HOLLAND
    - INTERNAL SECURITY BUREAU NICHOLAS RIMPAS
    - LEGAL BUREAU STEPHEN POLITI
    - PERSONNEL BUREAU WALTER McCARTHY
    - PLANNING AND RESEARCH BUREAU ELIZABETH COX
    - RULINGS AND REGULATIONS BUREAU JOHN WHITE
  - DEPUTY COMMISSIONER JOHN F. COADY — DIVISION OF AUDIT
    - AUDIT BUREAU KENNETH JENKINS
    - COMPLIANCE BUREAU A. RANCATORE
    - CORPORATIONS BUREAU ROBERT KELLEY
    - DISTRICT OFFICES BUREAU HENRY DARDENO
    - EXCISES BUREAU CHARLES CURRAN
    - SPECIAL INTELLIGENCE BUREAU C. McCLANAHAN
  - DEPUTY COMMISSIONER GEORGE OSGANIAN — DIVISION OF PROCESSING
    - DATA SERVICES BUREAU A.P.O'HALLORAN
    - RECORDS MANAGEMENT BUREAU N. DEBITETTO
    - REVENUE ACCOUNTING BUREAU E. FITZGERALD
  - DEPUTY COMMISSIONER JOHN LUCOZZI — DIVISION OF OPERATIONS
    - ASSESSING BUREAU JOSEPH GUELPA
    - ESTATE TAX BUREAU WILLIAM HALMKIN
    - TAXPAYER ASSISTANCE BUREAU WILLIAM KELLEY
  - DEPUTY COMMISSIONER EDWARD COLLINS — DIVISION OF LOCAL SERVICES
    - BUREAU OF ACCOUNTS HARVEY J. BETH
    - BUREAU OF LOCAL ASSESSMENT JANE H. MALME
    - PROPERTY TAX BUREAU ANTHONY GROSSO

THE COMMONWEALTH OF MASSACHUSETTS
DESCRIPTION OF ORGANIZATION
OF THE
DEPARTMENT OF REVENUE
JULY 25, 1980

The Commonwealth of Massachusetts

LEGISLATIVE RECOMMENDATIONS OF THE DEPARTMENT OF REVENUE

Tinted areas indicate passage of Recommendations. Recommendation number 9 has been rejected.

Other Recommendations are under consideration or pending before the Massachusetts General Court at time of publication of this report.

1. CORRECTIVE CHANGES IN THE EXISTING TAX LAWS.

This recommendation seeks to correct several technical deficiencies in the tax laws resulting from recent legislative amendments thereto. No substantive change in the laws would result. The specific corrections follow.

1. Regulations issued by the Commissioner of Revenue should be "not inconsistent" with law rather than "not consistent with law" as it appears in G.L. c. 14, sec. 6, cl. 1.

2. In computing the penalty for failure to pay a tax, credits for payments made during a particular month should apply to additional assessments as well as balances due on the original return as filed.

3. The exemption for meals furnished to college students enacted in 1978 incorrectly amended paragraph (*bb*) of G.L. c. 64H, sec. 6, rather than paragraph (*cc*). Paragraph (*bb*) had been repealed by St. 1977, c. 363A, sec. 42 and replaced with paragraph (*cc*), effective January 1, 1978. This change would make the necessary correction and make the exemption fully effective as of its intended effective date of July 1, 1978. In anticipation of this corrective change and in line with obvious legislative intent, the Commissioner of Revenue has, since that date, granted the exemption.

4. The exemption from sales and use tax enacted last year for farm tractors used in agricultural production inadvertently deleted some of the operative wording of G.L. c. 64I, sec. 26. The section would be re-enacted with its full and correct language.

2. MEMBERSHIP OF THE CONTRIBUTORY RETIREMENT APPEAL BOARD.

The contributory retirement appeal board, established under G.L. c. 32, sec. 16 (4), hears administrative appeals from any action taken or decision rendered by any of the retirement boards of the Commonwealth. Its three members are the Director of Accounts, the Commissioner of Insurance and an Assistant Attorney General.

This proposal would eliminate the Director of Accounts as one of the three members of the Board and replace him with the Personnel Administrator. An official, such as the Personnel Administrator, who has expertise in personnel administration at state and local levels of government, is a more appropriate member of this Board. The responsibilities of the Director of Accounts lie more in local fiscal matters rather than in personnel administration.

3. DEFINITION OF "EMERGENCY" WHEREIN CITIES, TOWNS AND COUNTIES MAY BORROW OR EXPEND FUNDS.

Counties may borrow and expend funds for emergency purposes with the approval of an emergency board. Similarly, cities and towns may borrow outside of their debt limits for emergency purposes with the approval of an emergency board; and may expend funds without appropriation for extreme emergencies. In all these situations, the type of emergency contemplated by the law is not spelled out, and no statutory standard or guide is provided.

It is proposed that these cases, the type of emergency wherein extraordinary remedies are provided should be delineated and restricted to the truly unforeseen and unanticipated circumstances. This would tend to promote sound fiscal management and responsibility.

Under this proposal, "emergency" would be defined as a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of the budget submission. It would not include funding of collective bargaining agreements or items previously disapproved by the appropriating authority. "Extreme emergency" would be defined as a major disaster, such as a flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property.

4. CLARIFICATION OF THE PROCEDURE FOR ADOPTION OF A RESIDENTIAL FACTOR UNDER PROPERTY CLASSIFICATION FOR TAXATION PURPOSES.

Under the property tax classification law enacted in 1979, the relative tax burdens to be borne by each class of property are determined by the board of assessors with the approval of the selectmen in towns and with the approval of the mayor and city council in cities. The law, however, does not make any provision in the event the local officials cannot agree upon the determinations to be made.

This proposal would spell out the residential factor to be used where there is a disagreement. Under the proposed legislation, where a residential factor is not adopted as provided by law, the residential factor in effect for the preceding two fiscal years, but not less than the minimum residential factor, would be used. If no residential factor was used during the preceding two fiscal years, the residential factor would be one, thereby prorating the tax levy equally among the classes of property.

1981, c. 419

5. RECEIPTS TO BE USED BY THE ASSESSORS IN SETTING THE ANNUAL MUNICIPAL TAX RATE.

In setting the annual municipal tax rate, the assessors may deduct from the total amount required to be raised by the city or town the actual receipts received during the preceding calendar year. Any higher estimate of receipts requires the approval of the Commissioner.

Under Chapter 313 of the Acts of 1980, the amount that the local auditor or accountant is required to submit to the assessors was changed from the actual receipts for the preceding calendar year to the actual receipts for the preceding fiscal year.

That amendment, however, did not make the corresponding change in the statutory procedure for setting the annual tax rate. This proposed legislation would make that change and require the use of the actual receipts for the preceding fiscal year in setting tax rates.

1981, c. 46

6. CHANGE OF DATES FOR CERTIFICATION OF CERTAIN VALUATIONS AND APPEAL THEREFROM.

The Commissioner of Revenue is annually required to value certain tangible personal property of pipeline, telephone and telegraph companies situated in each city and town of Massachusetts on January 1 and certify such values to the companies and the board of assessors by March 15. The companies and the assessors have until April 15 to appeal such valuations to the Appellate Tax Board.

The 2½ months that the statute grants to the Commissioner to establish these valuations is not sufficient. Some of the statistical information required for use in making the determinations is not available until April 1 of each year. This proposal would extend the time that the Commissioner has in order to establish these valuations by two months, from March 15 to May 15. The time for appeal to the Appellate Tax Board would be correspondingly extended from April 15 to June 15.

1981, c. 111

7. VALIDITY OF TAX TITLE ACCOUNTS CONTAINING CERTAIN ERRORS OR IRREGULARITIES.

Section 76B of Chapter 60 of the General Laws provides that errors or irregularities in the tax title account with respect to water rates and charges will not invalidate an otherwise valid tax title held by a city or town. Although the tax title account also includes sewer use and municipal light rates and charges, there is no comparable language for these amounts. Therefore, the possibility exists that errors or irregularities in sewer use and municipal light rates and charges included in a tax title account could invalidate the tax title.

This proposed legislation cures this deficiency and would expand the statutory provision that insures the validity of tax titles despite errors or irregularities to include sewer use and municipal light rates and charges as well as water rates and charges. A corresponding change would also be made in Section 62 of Chapter 60, which authorizes the treasurer to accept in redemption the corrected tax title account amount where a substantial error has occurred.

1981, c. 340

8. PRORATION OF THE BOAT EXCISE IN THE EVENT OF SALE OR REMOVAL.

Under G.L. c. 60B, an excise is imposed upon all boats moored or docked within a city or town in lieu of a local property tax. In the event the owner of the boat sells or otherwise transfers ownership, or moves the boat to another state and surrenders or fails to renew his Massachusetts registration, he is entitled, upon application, to an abatement of a portion of such excise.

Currently, the excise is prorated on the basis of the number of days remaining in the fiscal year. It is recommended that this proration be made on a monthly rather than a per-diem basis. This change would eliminate time-consuming individual calculations for the assessors and their staffs and would allow them to standardize abatement amounts for each possible excise abated in any given month. The statutory provision and administrative procedures would be brought in line with the abatement of motor vehicle excises in similar situations.

9. APPLICATIONS FOR CLASSIFICATION AS AGRICULTURAL OR HORTICULTURAL LAND.

An owner of land who wishes to have it classified and taxed as agricultural or horticultural land under G.L. c. 61A is required to apply to the assessors annually on or before October 1. The assessors have three months from the date of filing to act upon the application. The law presently provides that if the assessors do not act upon said application within the three-month period, it shall be deemed an allowance of the application.

This legislation would provide that failure of the assessors to act upon the application within the three-month period would be deemed a disallowance of the application. This change would bring the statute in conformity with similar provisions under G.L. c. 58, sec. 6 (applicable to applications for abatement of property taxes) and under G.L. c. 61B (applicable to recreational land). In these latter cases, a failure to act within the three-month period is deemed to be a disallowance of the application. A uniform and consistent administrative procedure in this regard is needed so that taxpayers and assessors are not unnecessarily confused and possibly prejudiced thereby.

10. CORRECTIVE CHANGES IN THE CAPITAL GAINS DEDUCTION.

Under Chapter 409 of the Acts of 1979, the rate of tax imposed upon capital gains from the sale or exchange of property was reduced through the enactment of a long-term capital gains deduction of 20% in 1980, 40% in 1981 and 60% in 1982 and thereafter. The amendment repealed the provisions of our law relative to Massachusetts adjustments to Federal basis rules in an attempt to wholly conform this area of taxation to the provisions of the Federal Internal Revenue Code.

Because of the historical and continuing differences between the Massachusetts and Federal income tax laws, total statutory conformity is impossible and inequitable. Massachusetts adjustments to basis must be restored, and the technical applications of the capital gains deduction must be more clearly spelled out.

It is recommended that the corrective changes developed during the past year be adopted. The proposal would restore the Massachusetts basis rules in effect prior to Chapter 409. It would also make the following subsidiary changes in the operation of the capital gains deduction: —

1. Like the Federal provisions, only 50% of a long-term capital loss would be allowed as an offset against other income, i.e. interest and dividends;

2. The maximum offset against interest and dividends would be increased to $2,000;

3. The present five-year limit on the carryover of capital losses would be repealed, thereby allowing the carryover of capital losses without any time limitation;

4. Federal definitions for relevant capital gain and loss terms would be specifically adopted, as altered by Massachusetts basis rules;

5. Capital gains treatment would apply only to capital assets under Section 1221 of the Federal Internal Revenue Code; and

6. Clarification would be made that Massachusetts does not adopt any of the Federal provisions relative to carryover basis.

These changes would have no net revenue impact for the Commonwealth and would provide for a more equitable and systematic implementation of the capital gains deduction with a minimum of administrative difficulty.

11. TAXTION OF GAMBLING WINNINGS DERIVED BY NON-RESIDENTS IN MASSACHUSETTS.

In 1979, the Commission of Revenue ruled that gambling winnings derived in Massachusetts by non-residents of this state were not specifically taxed under the provisions of our personal income tax law since, in most instances, non-residents deriving such income are not engaged in a trade or business.

Clearly, such income earned by non-residents of Massachusets should be taxed in the same manner as it is taxed to Massachusetts residents. This proposed legislation would tax income derived by a non-resident from or effectively connected with the participation in any lottery or wagering transaction within the Commonwealth.

12. THE DEFINITION OF "CODE" UNDER THE STATE TAX ADMINISTRATIVE CHAPTER.

Under Section 1 of Chapter 62C of the General Laws, which contain the administrative provisions applicable to all state taxes, "Code" is defined as the Internal Revenue Code of the United States, as amended on January 1, 1971.

This recommendation seeks to update this Code reference, which has now become obsolete. A similar reference under the personal income tax law (Chapter 62) was updated in 1979. This proposal would define "Code" in the administrative chapter as the U.S. Internal Revenue Code as amended and in effect from time to time. Since the provisions to which it would be applicable are administrative and procedural in nature, there is no necessity to refer to a certain date.

13. REFUND OF OVERPAYMENTS DETERMINED AFTER CERTAIN TAXPAYER AUDITS.

Under G.L. c. 62C, sec. 27, the Commissioner of Revenue and a taxpayer may consent in writing to extend the statutory three-year period for auditing the taxpayer's books and records in order to determine proper tax liability and assessing any additional taxes found to be due. If, however, the audit during this extended period results in a determination that the taxpayer overpaid his tax, there is no provision in the statute to authorize a refund of the overpayment. Normally, this would occur at a time when the three-year period for the filing of an application for abatement by the taxpayer would have also expired.

This legislation would authorize the Commissioner to refund any overpayment of tax determined after an audit conducted during the extended period of time.

14. AUTHORIZATION FOR THE COMMISSIONER OF REVENUE TO CORRECT ERRORS IN TAX ASSESSMENTS OR PAYMENTS AND TO RESOLVE MULTIPLE REFUND CLAIMANT DISPUTES.

Presently, the tax laws do not have an express provision authorizing the Commissioner of Revenue to correct obvious clerical errors in tax assessments or tax payments which may be generated by normal processing activity of the department. These would include such items as keying errors by data entry operators, multiple assessments for the same tax liability, and failure to credit payments received. Erroneous payments would include the deposit of checks drawn to the order of the Internal Revenue Service or other payees and deposited by the Department in error. This proposal would authorize the Commissioner at any time to correct and adjust an assessment that is excessive due to departmental clerical error or to refund the erroneous payment. An application for abatement filed by the taxpayer would not be required, and no time limitation would be applicable to these adjustments.

This recommendation would also authorize the Commissioner to resolve cases in which two parties are making claim to the same refund. This most often occurs in cases where a refund is due on a joint return and the parties have since been divorced or are legally separated. Without authority to split the refund between the two parties on some reasonable basis, the result has been that the refund checks are issued only in joint names and are never cashed.

15. ELIMINATION OF THE LIMITATION UPON ABATEMENT OF TAXES WHERE A LATE RETURN IS FILED.

Section 38 of Chapter 62C of the General Laws provides that where a tax return is filed late without a good cause and the taxpayer files an application for abatement of the tax assessed for such tax period the tax cannot be abated below double the proper tax liability. This provision places an unusually severe restriction upon a taxpayer who files a late return and subsequently applies for an abatement. Since this taxpayer is already subject to a penalty of 1% per month, up to a maximum of 25%, for filing a late return and a penalty of ½% per month, up to a maximum of 25%, for failing to pay a tax timely, the further penalty of limiting any abatement to which he may be entitled is unduly harsh.

This proposal would eliminate this limitation and allow an unfettered right to seek abatement. The limitation would, however, continue to apply where fraudulent returns are filed or where, after notice, proper returns are not filed.

16. PROHIBITION UPON SUITS TO RESTRAIN THE ASSESSMENT OR COLLECTION OF A STATE TAX

The administrative provisions applicable to state taxes, Chapter 62C of the General Laws, provide for legal remedies under which a taxpayer or others may contest an action taken by the Commission of Revenue in assessing or collecting a state tax. The underlying principle of tax administration, however, is that the right of the sovereign to assess and collect the taxes in the first instance must remain free and unfettered. To limit such right could potentially do irreparable harm to the activities that government is called upon to finance and support. If a tax is subsequently found to be wrongfully assessed or collected, provision is made for its return with interest to the taxpayer.

This proposal, based upon a comparable provision (Section 7421) in the Federal Internal Revenue Code, would prohibit any suit that seeks to restrain the Commissioner from assessing or collecting a state tax. The taxpayer and others would continue to have their statutory rights to contest the validity of any assessment or collection procedure. They would not, however, be able to block the Commissioner's action before the fact. Our experience has shown that in those situations where judicial orders have been issued restraining the collection of a tax, the legal issues presented by these actions are seldom litigated and the taxes involved are not collected.

As part of this recommendation, it is proposed that a third party who has an interest in property that is levied upon would have a specific right to bring an action to contest the propriety of the levy or to establish his rights thereto.

17. SUSPENSION OR REVOCATION OF CERTAIN LICENSES OF DELINQUENT TAXPAYERS.

Presently, the Commonwealth does not have a comprehensive law that subjects a holder of a license for the conduct of any profession, trade or business to revocation or suspension of the license if he is delinquent in the payment of state taxes. Such a provision currently applies only to the holders of alcoholic beverages licenses.

This proposal would require that any holder of a right or license for the conduct of a profession, trade or business issued by any agent of the Commonwealth or its subdivisions file his state tax returns and pay such taxes as are due on a timely basis. If such person neglects or refuses to file any state tax return or to pay any state tax, the license issuing agency would be required, upon request of the Commissioner and after hearing, to suspend or revoke his license if it finds that the licensee's tax obligations have not been filed and paid or have not been provided for to the satisfaction of the Commissioner. Such suspension or revocation would continue until such time as the tax delinquency is resolved to the Commissioner's satisfaction. The agency's decision would be judicially reviewable.

18. PROVISION FOR A STATUTE OF LIMITATION IN THE COLLECTION OF UNPAID STATE TAXES.

Massachusetts does not currently have a general statutory limitation upon the collection of an unpaid state tax. There is a six-year statutory period for the collection of private business account, federal taxes and local property taxes, and varying periods for taxes of other states. Massachusetts has a ten-year collection statute for inheritance and estate taxes, but no limitation for other taxes.

As a result, unpaid tax liabilities that prove to be uncollectible are never extinguished through the passage of time or by operation of law. The only vehicle for removing an uncollectible from our records is through a cumbersome procedure of recommending its abatement by the Appellate Tax Board under G.L. c. 62C, sec. 42. Liabilities remain on the books as receivables for ten or twenty years, even though the likelihood of collection has long passed.

It is to the advantage of both the taxpayer and the Commonwealth that the period of time for collection of outstanding tax liabilities be clear and limited in time and that only collectible amounts be reflected in the Commonwealth's account.

The accompanying legislation would substantially adopt the Federal provision with respect to tax collections. The Commissioner of Revenue would have six years from the assessment of any tax to pursue its collection. At the end of that time, the liability would be extinguished by operation of law, except where the matter is being legally contested or the parties have agreed in writing to an extension of the period.

The six-year statute of limitations would become effective as of 1984. This would be implemented in three stages. The period for collection would be ten years commencing January 1, 1982, 8 years in 1983 and 6 years in 1984 and thereafter.

19. AUTHORIZATION FOR THE ADOPTION OF ALTERNATIVE INCOME APPORTIONMENT FORMULAS FOR CERTAIN INDUSTRY GROUPS

Under the business corporation excise, the Massachusetts income of multi-state and multi-national corporations is determined by a statutory three-factor apportionment formula based upon wages, property and sales. This formula is designed primarily for corporations that sell tangible personal property. Its provisions are not particularly suited for other types of business activity, such as transportation, financial, mining, communications and service businesses.

It is recommended that the Commissioner of Revenue be given the authority to adopt, by regulation, alternative apportionment formulas for particular industry groups where the statutory formula is not reasonably adapted to approximate Massachusetts income.

20. REPEAL OF THE SEPARATE INCOME TAX ON CORPORATIONS ENGAGED EXCLUSIVELY IN INTERSTATE COMMERCE.

The separate income tax on corporations engaged exclusively in interstate commerce was enacted in 1966 during a period when the United States Supreme Court held that such corporations could not be subject to the privilege-type tax that Massachusetts imposed upon corporations. Since that time, the Court has overruled its previous position, and these corporations are now subject to the regular corporation excise levied under Chapter 63 of the General Laws. The separate income tax under Chapter 63C of the General Laws is, therefore, obsolete and this proposal would repeal it.

21. REVISION OF THE PENALTIES FOR TRANSPORTING, POSSESSING OR SELLING UNSTAMPED CIGARETTES.

Under the current cigarette tax law, transporting, possessing or selling unstamped cigarettes or cigarettes upon which the Massachusetts tax has not been paid, is only a misdemeanor punishable by a fine of up to $1,000 or imprisonment for up to 1 year, or both.

Most states have recognized the seriousness of this illegal traffic by establishing or increasing the criminal penalty for such violations to that of a felony. In 1978, the U.S. Congress recognized the national scope of this problem by making the illegal interstate transportation of contraband cigarettes a federal criminal offense.

This proposal would increase our criminal penalty for these violations to a fine of up to $5,000 or imprisonment in the state prison for up to 5 years, or both, if the violation involves 12,000 cigarettes (60 cartons or 1 case) or more. Violations involving less than 12,000 cigarettes would continue to be punishable as misdemeanors by a fine of up to $1,000, or imprisonment for up to 1 year, or both.

This recommendation would also authorize the Commissioner to seize and sell any contraband cigarettes, including their receptacles, that may be discovered in those instances where criminal proceedings are not to be instituted.

22. CONFORMANCE OF THE DEFINITION OF "LODGING HOUSE" IN THE ROOM OCCUPANCY EXCISE LAW TO THE DEFINITION FOR LOCAL LICENSING PURPOSES.

The room occupancy excise under G.L. c. 64G is levied upon transient room occupancies in hotels, motels and lodging houses. A "lodging house" is defined in the law as a house where lodgings are let to five or more persons not within the second degree of kindred and which is licensed or required to be licensed under G.L. c. 140, sec. 23.

The definition of lodging house for licensing purposes was amended in St. 1973, c. 481, reducing the number from five to four or more persons. It is recommended that the definition of "lodging house" in the room occupancy law, conforming to that currently in G.L. c. 140, sec. 22, be amended to include a house where lodgings are let to four or more persons rather than five or more.

23. SALES TAX ON RETURNED MERCHANDISE

The sales tax law now provides that a sales tax may be refunded to a customer by a vendor on a sale rescinded within 90 days only when the entire purchase price is refunded to the purchaser. Many vendors charge a service or handling fee on the return of merchandise. In these cases, since the entire purchase price is not wholly refunded, the sales tax is not refundable. This purposal would correct this inequity and allow the customer to obtain a refund of the sales tax paid upon the return of the merchandise even though the vendor may charge a service or handling fee.

24. IMPOSITION OF AN ADDITIONAL ESTATE TAX EQUAL TO THE STATE TAX CREDIT ALLOWED AGAINST THE FEDERAL TAX ON GENERATION SKIPPING TRANSFERS

The Federal Tax Reform Act of 1976 imposed a tax on certain generation-skipping transfers. The federal law provides a credit against such tax for state death taxes imposed on such transfers. This proposal would amend our estate tax law by enacting an additional "pick-up" tax to take advantage of this additional federal credit. If Massachusetts does not enact this provision, the estate would be required to pay these taxes to the federal government. Therefore, no additional tax liability is imposed by this proposal.

25. MODIFICATION OF PAYMENT MADE BY CERTAIN HOUSING AND REDEVELOPMENT AUTHORITIES IN LIEU OF LOCAL TAXATION WHERE REVALUATION OCCURS.

Pursuant to G.L. c. 121B, sec. 16, the real estate of certain housing and redevelopment authorities established under said Chapter 121B is exempt from local taxation. In lieu of such tax, the city or town may determine a sum to be paid to the municipality not in excess of the amount that would be levied at the current tax rate upon the three-year

average assessment of such real estate, including building, immediately preceding the year of acquisition.

With the requirement for revaluation that has been reaffirmed by the Courts, communities have generally increased real estate assessments to full and fair values with corresponding tax rate decreases. Since the assessment basis is frozen for these authorities, the lower tax rates have meant a significant decrease in the authorities' in-lieu payment.

This posposal would provide that in the event of revaluation the Commissioner of Revenue would adjust the valuation of the real estate in the first year and every fifth year thereafter so that the in-lieu payment would remain substantially the same as that made prior to revaluation. This provision is similar to that applicable in other situations where one community owns real estate in another town and a frozen average assessment prior to acquisition is used under G.L. c. 59, sec. 5D and sec. 5F.

1981, c. 552

BOSTON LIGHT, FIRST LIGHTHOUSE IN AMERICA (1716)

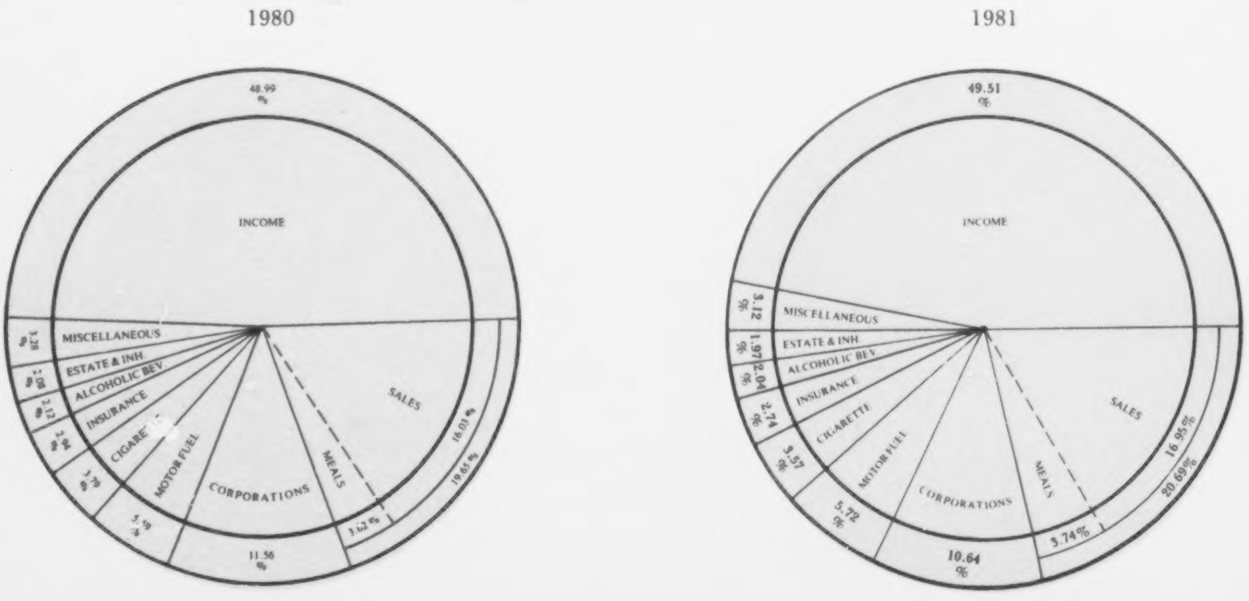
NET TAX COLLECTIONS FISCAL YEARS 1980 and 1981

Tax or Excise	1980	1981	% Change
Alcoholic Beverage	$ 80,560,655.13	$ 84,739,928.65	5.19
Commercial Banks	37,366,221.13	38,856,013.77	3.99
Savings Banks	33,089,261.72	37,648,495.15	13.78
Cigarette	144,018,195.13	148,121,981.31	2.85
Corporations (Bus., Mfg.)	438,860,299.56	442,313,404.60	0.79
Deeds	12,245,956.04	12,967,470.25	5.89
Estate and Inheritance	78,951,735.15	82,019,828.26	3.89
Income:			
Estimated Payments	275,333,880.10	291,477,774.57	5.86
Withholding	1,610,400,728.81	1,743,349,722.15	8.26
Returns & Bills	203,573,173.28	238,817,704.71	17.31
Sub-total	$2,089,307,782.19	$2,273,645,201.43	8.82
Less Refunds & Abatements	229,275,014.81	215,974,698.54	(5.80)
Sub-total Income	$1,860,032,767.38	$2,057,670,502.89	10.63
Insurance	$ 111,517,070.21	$ 114,024,437.89	2.25
Motor Fuels	212,034,908.30	237,528,318.24	12.02
Public Utilities	23,067,862.74	17,642,052.03	(23.52)
Room Occupancy	17,830,562.89	22,088,505.60	23.88
Sales & Use			
Regular	506,770,051.67	572,452,409.50	12.96
Meals	137,568,097.58	155,495,467.37	13.03
Motor Vehicle	101,658,174.79	132,126,714.26	29.97
Sub-total Sales	$ 745,996,324.04	$ 860,074,591.13	15.29
Miscellaneous:			
Club Alcoholic Beverage	$ 69,957.78	$ 7,450.63	(89.35)
Motor Vehicle Excise	812,384.80	467,969.25	(42.40)
Raffles and Bazaars*	59.89	—	
TOTAL**	$3,796,454,221.89	$4,156,170,949.65	9.48

* Administration of the taxes on beano and raffles and bazaars transferred to the State Lottery Commission, effective January 1, 1978.

** Excludes - Racing and Boxing taxes - not administered by this Department.
Departmental non-tax revenue - Urban Redevelopment Excise, Insurance Assessments and Departmental fees and licenses.

PERCENT OF NET COLLECTIONS BY SOURCE OF REVENUE
FISCAL YEAR ENDING JUNE 30



1980

1981

NET TAX COLLECTIONS BY FUND
FISCAL YEARS 1980 and 1981

Fund	1980	Percent of Total	1981	Percent of Total	Percent of Change
General	$2,282,249,171.31	60.11	$2,571,041,254.39	61.86	12.65
General Obligations	111,562,582.06	2.94			
Highway	184,386,943.19	4.86	240,806,892.12	5.79	30.60
Others	299,709.04	.01	330,842.92	.01	10.39
Local Aid	1,217,955,756.40	32.08	1,343,991,960.22	32.34	10.35
Totals	$3,796,454,162.00	100.00	$4,156,170,949.65	100.00	9.48

SELECTED BILL PAYMENT INFORMATION
(Amounts included in Net Tax Collections)

Amounts of Bills Paid:	1980	1981	Percent of Change
Corporations	$ 7,764,716	$ 21,080,271	171.49
Income Tax (Individual)	18,883,889	22,179,467	17.45
Income Tax (Withheld)	9,360,216	10,995,528	17.47
Room Occupancy Tax	317,531	448,743	41.32
Sales Tax - Regular	13,850,535	15,578,257	12.47
Sales Tax - Meals	8,696,731	10,016,525	15.18
Total Amount	$ 58,873,618	$ 80,298,791	36.39

Number of Bills Paid:	1980	1981	Percent of Change
Corporations	2,172	5,606	158.10
Income Tax (Individual)	113,598	157,091	38.29
Income Tax (Withheld)	58,535	79,129	35.18
Room Occupancy Tax	1,286	1,644	27.84
Sales Tax - Regular	48,128	57,553	19.58
Sales Tax - Meals	38,383	45,182	17.71
Total Number	262,102	346,205	32.09

NUMBER OF TAX RETURNS FILED DURING
1981 FISCAL YEAR BY TYPE OF TAX OR EXCISE

Tax or Excise	Number
Income: Individuals, Fiduciaries, Partnerships	2,800,030
Withholding	1,134,100
Estimates	800,000
Sales	550,000
Meals	225,000
Corporations	92,000
Corporation Estimates	67,000
Estate and Inheritance	27,527
Room Occupancy	21,300
Motor Fuel	110,628
Insurance	1,246
Alcoholic Beverages	1,019
Banks	493
Public Utilities	100
Miscellaneous	21,000
Total	5,851,443

THE TAXES

Type of Tax	Measure	Rate	Return Due
Personal Income[1]	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	

Withholding, on an annual basis:

1. Over $25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively.
2. $1,201 to $25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month.
3. $101 to $1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31.
4. $0 to $100 - DUE ANNUALLY on or before January 31 of the following year.

Estimated Tax, due quarterly on or before the 15th day of April, June, September and January.

Estate (replaced Inheritance for deaths on or after January 1, 1976)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages	Malt (31-gal. bbl.)	$3.30	Monthly, on or before the 20th day of the month.
	Cider 3%-6% (wine gal.)	$ .03	
	Still wine 3%-6% (wine gal.)	$ .55	
	Sparkling wine (wine gal.)	$ .70	
	Alcoholic beverages 15% or less (wine gal.)	$1.10	
	Alcoholic beverage more than 15%-50% (wine gal.)	$4.05	
	Alcoholic beverage more than 50% (proof gal.)	$4.05	
Cigarettes	20-Count package	$ .21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	$1.14 per $500	Monthly, on or before the 10th day of the month.
Motor Fuels [2]	Gallon	10%	Monthly, on or before the last day of the month, except in the month of June, on or before the 20th day.
Room Occupancy	Transient Room Occupancy	5.7%	On or before the 20th day following the close of the tax period. If annual liability: Up to $25,000 - Monthly filings Over $25,000 - Weekly payments, Quarterly filings
Sales and Use Tax [3]	Sale, rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. If annual liability: $100 - Annual filing $101 - 1,200 - Quarterly filings $1,201 - 25,000 - Monthly filings Over $25,000 - Weekly payments, Quarterly filings

THE TAXES (Cont.)

Type of Tax	Measure	Rate	Return Due
Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages 4	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount	5%	On or before the 20th day following the close of the tax period. If annual liability: Up to $25,000 - Monthly filings Over $25,000 - Weekly payments, Quarterly filings
Business Corporation 1	Net Income	9.5%	15th day of third month after close of taxable year.
	Tangible Property or Net Worth	$2.60 per $1,000	
	Minimum	$228	
Estimated TAX, due quarterly as follows: 15th day of third month of taxable year - 30% of estimated tax due. 15th day of sixth month of taxable year - 25% of estimated tax due. 15th day of ninth month of taxable year - 25% of estimated tax due. 15th day of twelfth month of taxable year - 20% of estimated tax due.			
Security Corporation			
Regulated	Gross Income	0.33%	Same as business corporations
Unregulated	Gross Income	1.32%	
	Minimum	$228.	
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual)	0.0625%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
	Net Income	1.254%	
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company 1			
Domestic Life	Annuity Considerations	2.28%	
	Other Premiums	3.2%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Life	Premiums	2.0%	
Domestic Casualty	Premiums	2.28%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Casualty	Premiums	2.28%	
Ocean Marine	Underwriting Profit	5.7%	On or before May 15.
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle-garaged outside Massachusetts	90% to 10% of Manufacturer's list price	$66 per $1,000 through 12/31/80 $25 per $1,000 1/1/81 and thereafter	On or before sixty days from Notice of Tax.

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1. Rates apply to years beginning after December 31, 1975.
2. Rate equal to 10% of the average wholesale price paid per gallon for the previous three months. Effective August 1, 1980.
3. Rate effective November 12, 1975.
4. 5% rate effective January 1, 1979, 6% rate effective January 1, 1978, 8% rate effective July 1, 1975.

J. Robert Sherman

DIRECTOR OF PUBLIC INFORMATION

Quenching the thirst for knowledge

The subject which dominated the multitude of questions to the Office of Public Information in fiscal 1981 was -- you guessed it! -- Proposition 2½.

At no time in our experience had one act by the voters brought about such a volume of confusion, wonderment, vexation, consternation, controversy, joy, anger -- all the broad range of emotions to which human beings are heir, as did this singular issue.

Proposition 2½, a citizen-sponsored referendum, was embraced wholeheartedly by the electorate. After it was voted in the November 1980 election, it fell upon the Department of Revenue to interpret it, smooth its wrinkles and implement it. A veritable volcanic eruption spewed its laval concerns through the length and breadth of the state.

Yes it raised questions; literally hundreds of them; day in and day out. It was the Director's responsibility to answer them or, if unable to do so because of complexities, unresolved points of law, or as yet nonexistent administrative rulings, to find the answers wherever they might exist in the Department.

Answering questions is a daily routine of the Director of the Office of Public Information -- not only for the hundreds of media outlets including the daily, weekly and periodical press, but also for radio and television as well, in his role as official spokesman.

The above, of course, is but one of the multi-faceted functions of the Public Information Office. Its principal activity is to respond to the wants and needs of the general public, the taxpayer for whom it is acutely aware it exists. We take literally the fact that we are a public servant.

In that context, it follows naturally that the office issues thousands of documents, and this past fiscal year has been no exception to that responsibility. The Director is also the Department's Disclosure Officer, playing an important role in helping to track down welfare and other fraud cases.

Among other things, the office produces a periodical, the RevNews, for the 1,500 employees of the Department of Revenue. Its value as a management tool and as an instrument for morale-building is almost immeasurable but certainly not imperceptible. It is most rewarding to the Director that it has been warmly received, read, enjoyed and praised.

Again this past fiscal year, the Director wrote the script and produced public service announcements with Commissioner L. Joyce Hampers on film advising taxpayers that help was available to them free of charge as one of the services of the Department during the ultra-busy income tax filing period. These "spot" announcements of varying lengths, were used as a public service, at no cost to the taxpayers, by every television outlet in Massachusetts, one in New Hampshire and one in Rhode Island. Repeated throughout the day and night at every opportunity, Commissioner Hampers' messages were seen and heard literally by millions of persons over a three-month period.

Above all else, it has been our distinct pleasure to chart the innovative course of progress of the Department under the imaginative leadership of Commissioner L. Joyce Hampers. With her sure hand upon the helm, our course has been unwavering, swift to its destination as the best administered, most productive agency in the state, despite oft' times stormy weather and rough seas.

Truly for her, QED -- quod erat demonstrandum -- never was more fittingly bestowed.

— J. Robert Sherman

DEPUTY COMMISSIONER

Managing important resources

One Deputy Commissioner is assigned to provide for and manage the fiscal and physical resources of the entire Department. This entails responsibility in four main areas:

1. Finance -- The Deputy Commissioner prepares and implements the Department's operating budget, together with 14 other budgets administered by the Department totalling over $100 million annually. He authorizes and oversees all Departmental expenditures in support of personnel, such as travel, equipment, office supplies, and computer systems.

Leonard L. Desautelle

2. Real estate management -- This area has attained increasing importance as the Department enlarges the geographical scope of its revenue-producing and -processing activities. As its principal facilities, the Department occupies space from the ninth floor down to the basement of the Saltonstall Office Building in Government Center, Boston plus 80,000 square feet in the historic Athenaeum Building in East Cambridge. In addition there are 10 District Offices to serve Massachusetts citizens living outside the metropolitan Boston area, sites for computer processing and records storage, and branch offices in New York, Illinois, Texas, and California, totalling 465,000 square feet. The Deputy Commissioner is charged with negotiating for, obtaining, and maintaining suitable space to meet operating requirements, and facilitating the transfer of personnel and material upon the establishment or relocation of facilities. He also develops and implements capital outlay projects, such as major construction or renovation of facilities.

3. Contracts and procurement -- All purchases and leases of equipment, supplies, space, maintenance, and contracts for services such as printing and technical services are handled by the Deputy Commissioner in conformance with state regulations governing bidding requirements.

IN NORTHFIELD, CROSSCOUNTRY SKIING TRAIL IS BROKEN

4. Systems and telecommunications -- In order to optimize the allocation of Departmental resources, the Deputy Commissioner coordinates the development and installation of systems for increasing productivity and efficiency of operations by each unit of the Department, with consideration of inter-divisional effects. He keeps abreast of technological developments in telecommunications, with particular emphasis on achieving the most expeditious collection and processing of revenue.

Fiscal 1981 Major Accomplishments

1. Conducted feasibility studies of adding mezzanine level to Saltonstall Building to accommodate Taxpayer Assistance Bureau. Contracted with architect to produce plans and specifications for construction.

2. After review of alternative sites, established multistate offices in Chicago, Houston, and Los Angeles, now fully operational and producing revenue.

3. Established facilities in Cambridge for Audit Division, initiated transfer of personnel from several Bureaus, provided security systems for protection of sensitive data.

4. Secured interagency cooperation, developed request for proposal, and commenced bidding procedures on Electronic Cash Registers for use by Registry of Motor Vehicles in handling sales tax payments.

5. Acquired Facsimile Transceivers for use in district and multistate offices to improve flow of documents and management information.

6. Administered over $100 million in appropriations, as summarized below.

7. Initiated space planning studies for reallocation of space available to Department in Saltonstall Building.

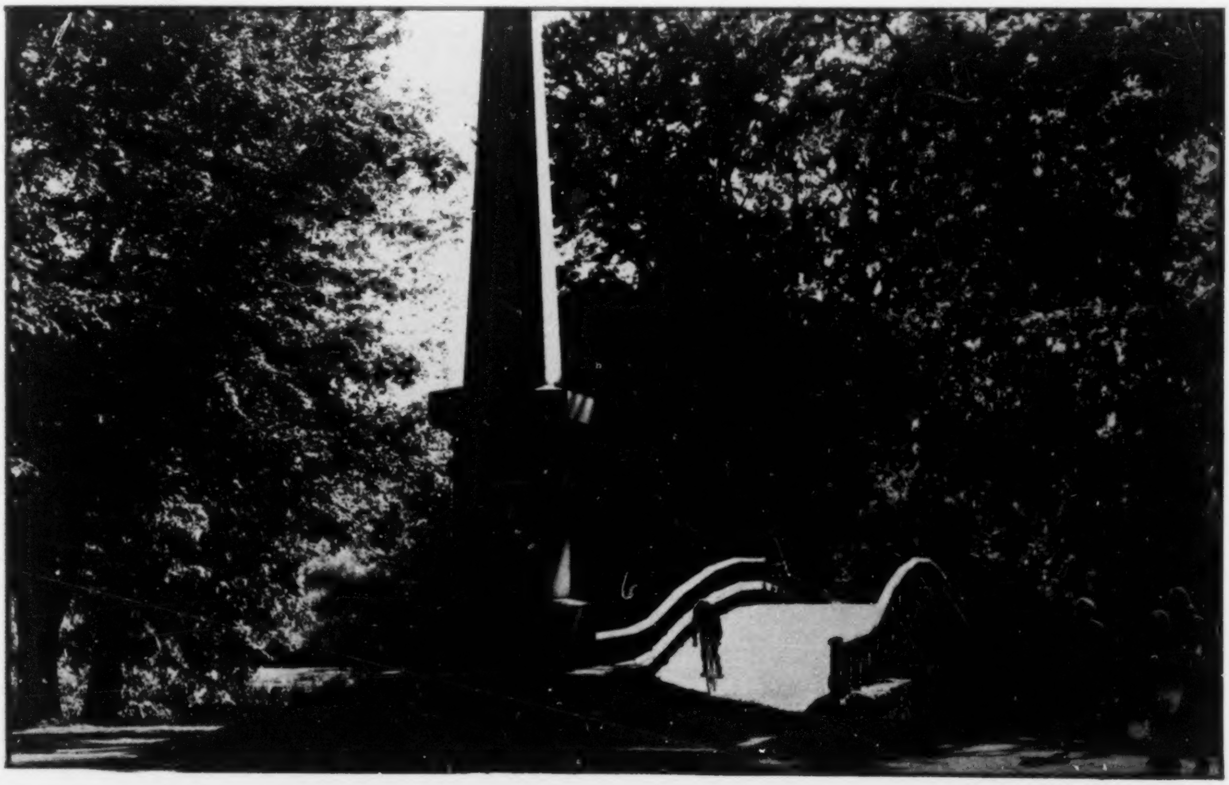
The fiscal year 1981 appropriations were as follows:

Department of Revenue Personal Services and Expenses, Lock Box, and Wage Reporting	$30,399,000
Bureau of Accounts	2,012,000
County Personnel Board	35,000
Loss of Taxes on State Owned Land	14,700,000
Flood Control	265,000
Real Estate Abatements	7,538,000
Reimbursements for Elderly Tax Abatements	10,000,000
Government Center - Boston	357,575
Police Career Incentive Program	3,400,000
Reimbursement to M.B.T.A.	440,000
Reimbursement to Common Carriers	800,000
Certain Payments to Cities and Towns	38,726,000

In addition the Department has current capital outlay appropriations totaling $2,350,000.

— Leonard L. Desautelle

THE RUDE BRIDGE THAT ARCHED THE FLOOD, CONCORD



DEPUTY COMMISSIONER

A man for all 'seasons'

Daniel B. Breen

One Deputy Commissioner assists and advises the Commissioner in planning, coordinating and improving the adminstration of the Department. Generally, he serves as Acting Commissioner and also substitutes on the Board of Bank Incorporation.

Specific duties include estimating revenues from each tax and by fund allocation several times annually, with consideration of economic, law and administrative changes; advising the executive and legislative leaders and bond counsel of revenue estimates for budgetary and bond issue purposes; analyzing and reporting on monthly and year-to-date collections; estimating the revenue and administrative effects of proposed tax law changes; assisting in planning, developing and implementing administrative, forms and instructions changes, including those required by amendments to the laws and by management improvements; monitoring and reporting on Departmental activities, progress and problems; and, approving abatements.

During fiscal 1981, this Deputy Commissioner was involved in: (1) the implementation of the motor fuels excises variable rate law, the income tax capital gains deduction, and sales (including meals) and room occupancy excises accelerated payment systems; (2) the understanding of the state tax revenue losses from Proposition 2½ and the U.S. Economic Recovery Tax proposals; (3) providing information for the Governor's Committee on Property Tax Relief; (4) reporting on the substantial revenue and management progress in the Department's rebuilding program; and on the high rate of employee terminations caused primarily by low pay and rare Civil Service examinations; and (5) analyzing the amended and enacted 1982 budget -- warning of the adverse impact on the Department's improved revenue enforcement, management, and service to the public capabilities -- and recommending a quick supplementary appropriation solution.

Speaking engagements included the following variety: (1) "LOCAL AID: Competition for Funds," Panel Member Seventh Annual Cherry Sheet Conference, Institute for Government Services of the University of Massachusetts; (2) "Northeast Economy - 1980 and 1981 Forecasts," Panel Chairman, Third Annual Conference on Taxation, North Eastern State Tax Officials Association; (3) "Evaluating Economic Forecasts," "Regional Economic Forecasts," "Data Bases, Sources, and Problems," and "Motor Fuel Taxes," Workshop Moderator, 35th annual Conference on Revenue Estimating, National Association of Tax Administrators; (4) "New Tax Forms," Speaker, Tenth Annual State Tax Forum, Bentley College; and, (5) "The Commonwealth's Overdue Need for Equitable Salary Schedules for State Employees and Managers and the Arbitrariness and Danger of Proposition 2½," Witness, Joint Committee on Public Service, 1981 House No. 6279.

— **Daniel B. Breen**

LEGAL COUNSEL

The Deputy Commissioner assigned as Legal Counsel to the Commissioner of Revenue develops and presents to the General Court the Department's annual recommendations for legislation; reports to the General Court and the Governor on the legal and fiscal impact of all proposed changes to the tax laws; assists the office of the Governor in formulating and drafting legislative tax proposals; assists other state agencies and legislative committees on tax legislation; responds to written and oral inquiries relative to current tax legislation, including interpretations, legal, fiscal impact and other areas of interest; acts as legal counsel for the Commissioner on administrative matters requiring legal advice or representation as assigned; and represents the Commissioner as a member of regulatory entities.

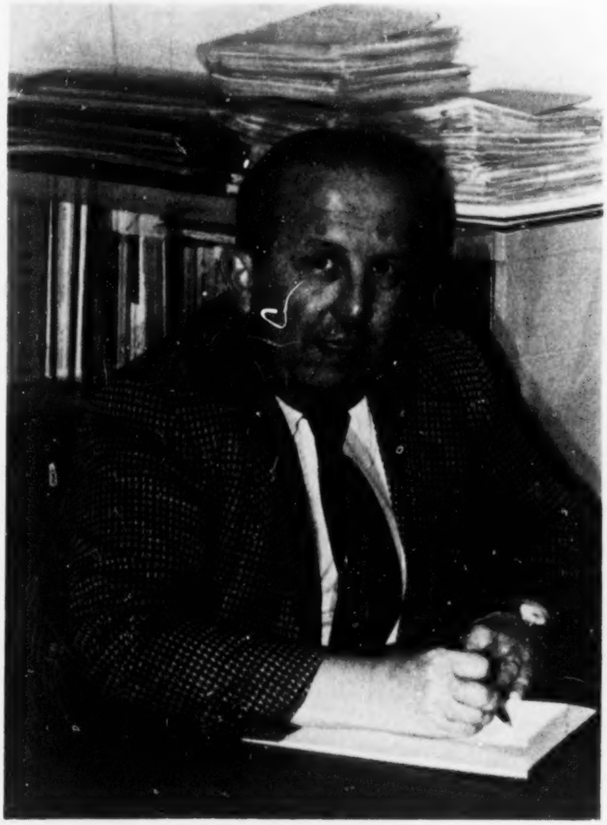
On November 4, 1980, the voters of Massachusetts approved an initiative petition which made the following significant changes in state and local taxation:

- Property taxes were limited to 2½% of the full and fair cash valuation of property with communities above such limit required to reduce their tax levies 15% annually until the limit is reached.
- Within these limits, municipal budgets cannot increase by more than 2½% annually.
- The motor vehicle excise was reduced from $66 to $25 per $1,000 of valuation.
- An income tax deduction was provided for 50% of the rent paid for a principal place of residence in Massachusetts.

The 1981 legislative session, unlike the 1980 session which prorogued on July 5, 1980, extended well beyond the end of fiscal year 1981 and into fiscal year 1982. As a result, most of the legislation affecting state and local taxation continues to be actively considered by the General Court. Final action has been taken on a limited number of bills, with most of these affecting local taxation.

For the 1981 legislative session, the Commissioner filed twenty-five recommendations and drafts of the legislation necessary to implement such recommendations. The actual legislative recommendations filed appear in another part of this annual report. As of the end of this fiscal year, three of these proposals were enacted and fifteen are in various stages of legislative deliberation after having been reported out favorably by the Joint Committee on Taxation.

A judicious eye for legislation



Nicholas Metaxas

The following have been significant legislative enactments during fiscal 1981:

- For purposes of setting municipal tax rates, the actual non-tax receipts to be used were changed from the latest calendar year to the latest fiscal year (Commissioner's recommendation).

- A penalty of 1% or $5.00, whichever is higher, was established for tendering an insufficient funds check in payment of any municipal charge other than taxes.

- The annual date for the Commissioner to certify valuations of certain tangible personal property of pipeline, telephone and telegraph companies was changed from March 15 to May 15 (Commissioner's recommendation).

- The real estate exemption for incorporated agricultural societies was repealed with respect to societies not holding an agricultural exhibition on such land for 3 years or more.

- The certificate of liens issued by a local collector of taxes was enlarged to include charges due to municipal lighting plants which constitute real estate tax liens.

- A provision to insure that errors or irregularities in a tax title account on account of sewer use and municipal light rates and charges do not invalidate a tax title held by the municipality (Commissioner's recommendation).

Fiscal 1982 Goals

- Monitor the Department's remaining 1981 legislative program and strive for its enactment.

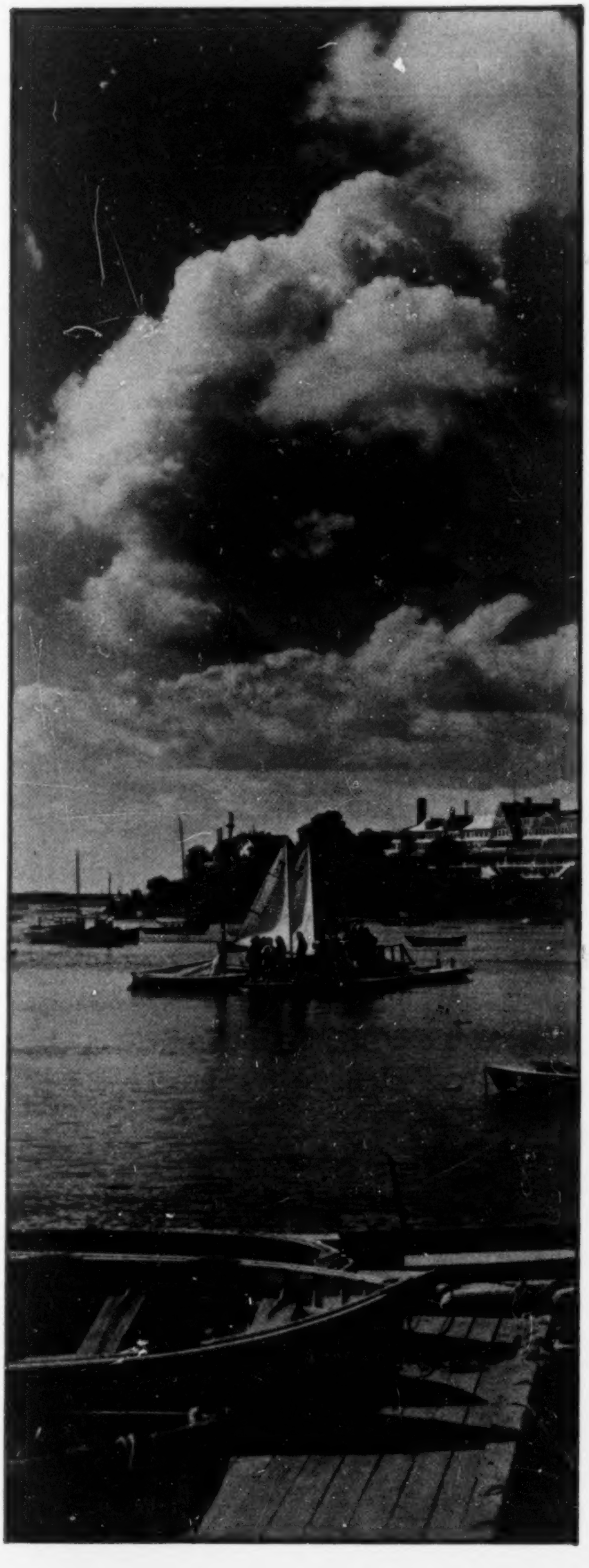
- Assist in the development, analysis and enactment of major legislative efforts in the areas of Proposition 2½, tax reform and related subject matters.

- Develop the Department's 1982 legislative program and provide the ancillary support that it may require.

- Provide the legal and legislative expertise in state and local taxation that may be required by the executive, legislature and others as it may relate to proposed or pending legislation.

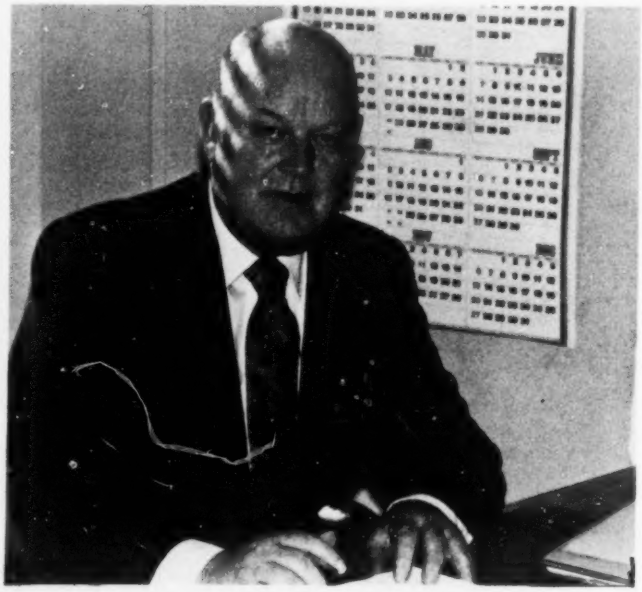
— **Nicholas L. Metaxas**

MARBLEHEAD HARBOR



DEPUTY COMMISSIONER

Multistate offices fully operative



Owen L. Clarke

The expansion of the New York audit office and the opening of the out-of-state audit offices in Chicago, Los Angeles and Houston, which was provided for in the 1981 fiscal budget, was completed in October 1980.

Out of the 45 positions created by Chapter 27, Acts of 1980, all but three were filled as of June 30, 1981.

The unique provisions of the special act, which exempts the positions from civil service requirements and provides for negotiated salary scales, accomplished the intended results of staffing with experienced auditors thoroughly familiar with examining the books and records of large complex corporations doing both multistate and multinational business.

Personnel assignments were made as follows:

New York	18
Chicago	12
Los Angeles	7
Houston	7
Boston	1

Each office is headed by a Chief of Audit Multistate and there are six levels of auditor career grades ranging from Corporation Analyst to Assistant Chief of Bureau, and an Administrative Assistant for each office.

Fiscal 1981 Major Accomplishments

The original revenue estimate of $14,000,000 for the first full year was substantially exceeded even though full staffing did not occur until the third and fourth quarter of the year.

The reports for fiscal 1981 for each office disclose:

OFFICE	SOURCE	NO. OF CASES	REVENUE
NEW YORK	Corporation Excise	256	$10,196,744
	Sales/Use	25	870,301
	Unreported Federal Change	176	180,197
	Delinquency Collections	72	47,788
	Audit Collections	5	25,921
		Total	$11,320,951
CHICAGO	Corporation Excise	20	$ 63,094
	Sales/Use	2	72,216
		Total	$135,310
HOUSTON	Corporation Excise	18	$1,699,752
	Sales/Use	3	612,543
	Audit Collections	1	680
		Total	$2,312,975
LOS ANGELES	Corporation Excise	42	$2,630,457
	Sales/Use	25	128,524
	Unreported Federal Change	13	67,063
	Delinquency Collections		202,181
	Audit Collections		461,549
		Total	$3,489,774
		Grand Total	$17,259,010

Since full staffing is expected for fiscal 1982, it is expected that there will be substantial increases in the number of cases audited and in audit and delinquency revenue.

The supervision and control of the auditing and compliance activities of the out-of-state offices stems from the Boston office which assures conformity of audit results. However, final determination of audit changes and tax liability vests in the Deputy Commissioner of Audit.

The Deputy Commissioner Multistate represents the Department at meetings of the National Association of Tax Administrators and similar national tax associations and before the Congress, appropriate federal agencies and other state and interstate tax meetings as required.

— Owen L. Clarke

DIVISION OF ADMINISTRATION

APPEAL AND REVIEW BUREAU

Pursuant to the provisions of M. G. L. Ch. 14, s. 3, the Commissioner of Revenue has delegated to the Appeal and Review Bureau the duty of conducting hearings with respect to proposed additional assessments of tax or taxes assessed and to abate or refuse to abate in whole or in part any tax as provided by General Laws Chapter 62C, Section 37. The Bureau is not authorized to act on matters relative to Estate or Inheritance taxes.

Hearings of the Bureau are informal in nature and are not governed by the Administrative Procedure Act. Appeal from decisions of the Bureau on applications for abatement are made by filing of a petition with the Appellate Tax Board.

The institution of hearings prior to assessment, which was inaugurated by Commissioner L. Joyce Hampers in 1980, has been well received by both taxpayers and the assessing bureaus. It has been noted that in the matters so reviewed there has been some doubt as to the interpretation to be given a statute by both concerned parties.

A hearing by the Bureau with respect to an application for abatement is required where the application is to be denied by the Bureau proposing an additional assessment and the taxpayer has requested a hearing. Hearings with respect to a notice of intention to assess will be granted except where the request is frivolous and used as a delaying tactic by the taxpayer.

The work of the Bureau has been hampered by the lack of a central library with necessary research material and facilities. This necessitates trips from the building to utilize the facilities of the Social Law Library and the Kirstein Memorial Library. It is anticipated that this deficiency will be remedied shortly.

We are looking forward to the impending relocation of our office to quarters which will provide for a suitable hearing room.

Francis P. Holland

The following is a summary of the matters resolved by the Bureau during fiscal 1981:

ABATEMENTS

Type of Tax	Abatement Claims	Allowed	Denied	Partial Allowance
Sales/Use	590	43	255	292
Meals	88	38	42	8
Special Fuels	13	0	13	0
Personal Income	15	4	3	8
Corporate Trust	4	2	2	0
Corporate Excise	53	7	25	21
Mass. Investment Privilege	1	0	1	0
National Bank Excise	1	0	1	0
Totals	765	94	342	329

PROPOSED ASSESSMENTS

Type of Tax	Returns	Assessed	Not Assessed	Partial Assessment
Sales/Use	260	85	0	175
Meals	75	65	4	6
Personal Income	10	10	0	0
Corporate Excise	7	5	2	0
Public Service Franchise	3	3	0	0
Totals	355	168	6	181

The hearings conducted by this Bureau during fiscal 1981 has afforded us the opportunity to observe a marked improvement in the quality of the audit reports submitted by our home office bureaus and our branch audit offices throughout the country.

Based on the letters of determination sent to taxpayers subsequent to hearings conducted in this Bureau and the review of the facts and law pertaining thereto, copies of which are transmitted to the bureaus concerned, greater uniformity in the assessment of taxes dealing with ambiguous and complex areas of the tax laws has been achieved.

During fiscal 1981, the Bureau processed the remaining backlog of cases which resulted from the interruption in the conduct of hearings between the time the Tax Commission was abolished and this Bureau was established.

Fiscal 1982 Goals

During fiscal 1982, hearings will be conducted on a more timely basis. The elimination of the backlog of cases will permit a more comprehensive analysis of the facts and law relevant in each matter. The resultant determinations should provide the various bureaus with more detailed guidelines for the administration of the tax laws.

— Francis P. Holland

INTERNAL SECURITY BUREAU

The Internal Security Bureau's primary functions are to institute new types of controls, evaluative processes and managerial techniques into the Department of Revenue. In carrying out these functions, the personnel of the Internal Security Bureau:

. . . audits existing administrative and operational systems to ascertain adherence to written procedure and provides alternatives to correct any observed deficiencies.

. . . conducts studies leading to the installation of revised methods and systems when deemed necessary.

. . . conducts internal audits throughout the Department of Revenue. These are primarily in the nature of compliance and procedural audits with the objective of assessing or evaluating adherence to established procedures and detecting weaknesses in controls. Deficiencies are formally documented in written reports and forwarded to operating managers for corrective action.

. . . administers the Department of Revenue program for physical and document security and identification in compliance with Internal Revenue Service security standards and recommends corrective action if deficiencies are found.

. . . administers the disclosure provisions as they pertain to the requisitioning and inspection of Federal Tax Returns and other Internal Revenue Service matters of official record. Reciprocally, the Bureau processes requests of tax information by Federal agencies and; coordinates and administers the program for the destruction of copies of Federal tax documents.

. . . advises on the selection of equipment, space layout and design as it relates to security.

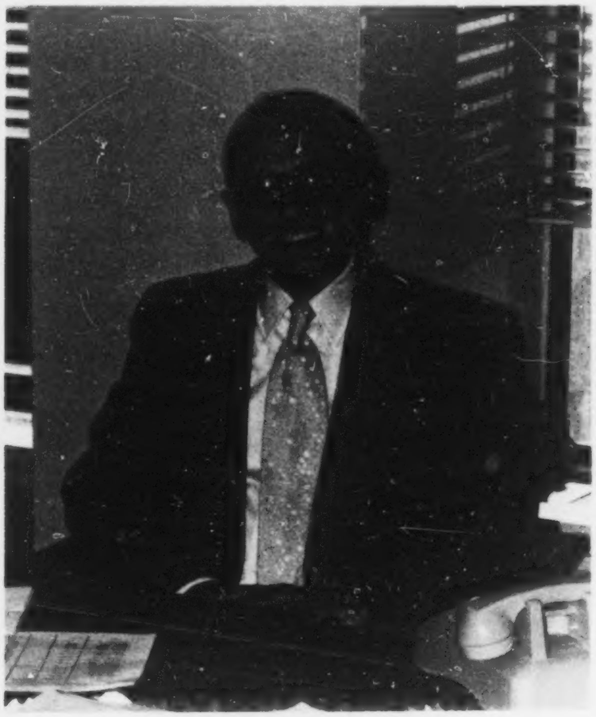
. . . coordinates Department of Revenue training programs by identifying needs, defining training objectives, counseling on training techniques and methodology; and in cooperation with management, administers training programs of clerical, professional and management personnel which include Departmental courses, outside training and tuition reimbursement plans.

. . . administers the Department integrity program. Any report of misconduct on the part of employees is investigated by the staff.

Fiscal 1981 Major Accomplishments

The Internal Security Bureau has completed its second full fiscal year of operations. An important function is its responsibility to monitor the implementation of the Mutual Agreement on Coordination of Tax Administration in existence between the Commissioner and the District Director of Internal Revenue. It also requires frequent liaison with the Internal Revenue Service Center at Andover, Massachusetts. During fiscal 1981, the Bureau received, acknowledged, controlled and initiated processing action on approximately 58,000 documents involving exchanges of tax information between the Department and the Internal Revenue Service.

The Bureau has published several directives prescribing specific safeguards and the maintenance of formal control records documenting the flow of Federal tax records to and from the various bureaus. To test the operation of these controls, we conducted periodic safeguard reviews and audits of all bureaus that are authorized recipients of Federal tax information. We also evaluated the Office of the Attorney General's compliance with security guidelines over copies of Federal tax files relating to cases referred by the Special Intelligence Bureau.



Nicholas Rimpas

The Bureau has developed several internal audit programs covering such areas as delinquent account procedures, surveyed abatements, uncollectible accounts, motor vehicle sales tax accounting procedures, deposit of cigarette tax revenue, dishonored checks, Revenue Accounting Bureau deposit functions, undelivered tax refund checks, and closed Federal change audit cases (personal income tax). We have conducted internal audits in several bureaus; they include an audit of surveyed abatements, a thorough review of closed audit cases resulting from individual income tax cases referred from the Internal Revenue Service, a survey of informants' letters closed by the Special Intelligence Bureau, and a special review of forged refund checks. Our next internal audit will cover a detailed examination of the procedures covering the abatement of uncollectible taxes.

A case, which was developed jointly by the Legal Bureau and Internal Security Bureau, involving a conspiracy to steal and forge income tax refund checks within the Department resulted in a successful prosecution by the Attorney General's Office.

The semi-annual destruction of Federal tax information scheduled for January, 1981 was postponed because of the Department's inability to contract the work out. However, we made arrangements, through the office of the Superintendent of State Buildings, to use a shredder at the State House and also to have many documents destroyed by mulching at a recycling plant. By the use of that shredder, as well as the one in the Saltonstall Building, and the mulching process, thousands of Federal documents on closed cases were destroyed in May, 1981, bringing our destruction plan back on schedule. We prepared all necessary records to document the destruction, in accordance with Federal regulations.

Some innovations were introduced by the Bureau during the current fiscal year such as:

a. Drafted and issued Internal Security Bureau Memorandum No. 13, subject: Non-Departmental Visitor's Log.

b. In coordination with Audit Division managers, we arranged for the revision and printing of the Notice of Intention to Assess form applicable to Federal individual income tax changes.

c. We developed a procedure and reporting system pertaining to threats of force or forcible assaults that Department of Revenue employees may encounter during the conduct of official business. The procedure has been coordinated with the Commissioner of Public Safety inasmuch as it calls for armed guards by the State Police in aggravated situations.

d. The Bureau was responsible for coordinating the Commissioner's response to questionnaire/surveys on innovations in State tax administration from the National Association of Tax Administrators, as well as the replies to requests from the Departments of Revenue in Pennsylvania, Oregon, Connecticut, and Arizona for information on the Mass. Department of Revenue organization, operating procedures, assignment and control of work, etc.

e. The Bureau developed a procedure and standard form covering the clearance of separating employees, i.e., employees whose employment with the Department of Revenue is being terminated.

f. The results of the Uncollectible Procedure has been very gratifying. There has not been a single case rejected by the Appellate Tax Board. We have rewritten the Uncollectible Procedure to include all categories of taxes, compared to the old procedure that applied only to Corporate Excises. The proposed procedure is presently being reviewed by the operational personnel. This Procedure will allow us to dispose of thousands of inactive accounts reflected in our inventories. At the same time, it will allow our Compliance personnel to devote their time to more current and productive cases.

g. In conjunction with members of Boston State College and Bureau of Personnel Administration, a managerial course was developed. In addition, several days of instructor training was included in this program. We have identified eighteen Department of Revenue employees who possess the necessary qualities to become instructors. Six of these employees attended the first presentation of this program. These individuals are scheduled to give this course to the remaining twelve potential instructors. Before the end of the first quarter of fiscal 1982, we will have established a strong and receptive Instructor Cadre, whose members will be qualified to set up and conduct all types of necessary programs.

h. We have developed a Welfare Fraud Procedure, whereby data furnished to the Director, Special Intelligence Bureau, Executive Office of Administration and Finance will be used to deter fraudulent welfare claims. We, in turn, will be furnished information which will be used to conduct compliance checks and audit investigations.

i. The Centralized Abatement Procedure became operational and has proved highly successful. This has greatly reduced the number of taxpayer telephone and letter inquiries as to the status of their abatement requests. This Procedure was applicable to income tax abatements as they represent approximately 85% of total abatement requests.

Fiscal 1982 Goals

a. Continue and expand the Department of Revenue training programs and finalize a complete Instructor Cadre.

b. Fully implement the Centralized Abatement Procedure to cover abatement requests on all categories of taxes.

c. A plan to monitor the effectiveness of our implementation of the Federal/State Agreement for the Coordination of Tax Administration. Our staff will conduct quarterly reviews in each bureau which participates in the Exchange Program.

d. Monitor and evaluate the security safeguards that are in operation to prevent the unauthorized disclosure of tax information.

e. Conclude our internal audit report on our review of the Uncollectible Procedure Operation.

f. Conduct internal audits in the various Bureaus, especially in those operations that are considered to be in the high-risk areas; determine compliance with procedures, policies, and statutes; evaluate supervisory and managerial controls; and report on any breakdowns in control.

— Nicholas Rimpas

LEGAL BUREAU

Historically, the Legal Bureau has had three primary functions: (1) providing legal support to all Divisions and Bureaus within the Department; (2) representing the Commissioner in tax litigation; and (3) rendering internal legal opinions and memoranda and domicile determinations. Under the current administration, the enforcement of available tax collection remedies has been added as a fourth primary Bureau function.

Fiscal 1981 Major Accomplishments

New Bureau functions have been added including responsibility for all legal matters relating to: (1) criminal tax violations and prosecutions and (2) labor relations.

Specifically, these new functions encompass criminal trial enforcement of the Department's legal remedies in criminal tax cases, including failure to file, failure to pay, and understating of income and fraud cases. Also, the Bureau now provides legal assistance in administering and intepreting three collective bargaining agreements between the Commonwealth and the National Association of Government Employees and represents the Department at State Labor Relation, Grievance Arbitration, Civil Service, and Commission Against Discrimination appeals.

This past year has been an active one from a tax litigation standpoint. 296 Appellate Tax Board, 35 Probate Court, 18 District Court, and 28 Superior Court appeals were entered.

These suits were brought in the areas of personal income, fiduciary, inheritance and estate, sales and use, meals, urban redevelopment and corporate excise taxes, and also included disputes relating to values established by the Commissioner for purposes of state and local taxation.

109 Appellate Tax Board appeals were disposed of in the following manner:

Decided in favor of Department of Revenue, including

dismissals and pleas in bar in favor of Department of Revenue	36
Withdrawals by taxpayer	37
Decided in favor of the taxpayer	10
Agreements for decisions including decisions in part for Department and in part for the taxpayer	26

Particularly noteworthy is the successful record achieved in defending appeals brought by 26 municipalities which contested the Commissioner's 1980 determinations of equalized valuation. This was the first year that the Appellate Tax Board upheld the Commissioner's determination of value for the City of Boston and also the first time the Board dismissed an appeal for a municipality's failure to comply with the reporting requirements of G.L. Ch. 58, s. 10.

With respect to personnel matters, 82 labor grievances, 4 Civil Service appeals, 2 Labor Relations Board appeals and 3 Commission Against Discrimination appeals were processed by the Bureau.

In addition, the Bureau represented the Department at administrative hearings before the Appeal and Review Bureau and at hearings in Federal Bankruptcy Court. Three members of the Bureau have been designated Special Assistant Attorney Generals and when requested, represent the Commissioner before the United States District Court and State Superior, Appeals, and Supreme Judicial Courts.

Civil enforcement by the Legal Bureau of the Department's statutory remedies in tax collection cases yielded $2,395,612.61 in tax revenues and also acted as a deterrent to recalcitrant taxpayers. These revenues represent only money collected directly by the Legal Bureau. Enforcement actions have included levies, seizures, foreclosure actions, and contract suits to obtain judgments against non-resident taxpayers.

The Domicile Section, established in fiscal year 1979 continues to act as a significant deterrent for individuals establishing nominal residences in no-tax or low-tax jurisdictions in order to evade the Massachusetts income and estate tax. This Section conducted field and desk investigations, ruling on over 1,500 tax returns and responding to hundreds of inquiries from taxpayers.

The Bureau assists the Public Information Officer in processing requests for documents, records, and other information under the state's public records law, and responded to subpoenas for various records. This support has ensured the public prompt and efficient service while protecting the confidentiality of tax information which is not subject to disclosure. One subpoena led to a highly publicized and controversial case, In Re L. Joyce Hampers. Here, state tax records were subpoenaed by a federal grand jury, investigating non-tax crimes. Bureau Counsel was appointed Special Assistant Attorney General to participate in the defense of the case. Our position was that state tax records are entitled to the same privileges afforded federal tax records. On appeal, the United States Court of Appeals for the First Circuit, in a precedent-setting decision agreed and recognized such a privilege.

Stephen M. Politi

In the contract law area, the Bureau negotiated and administered the leases and tenancy-at-will agreements for the office space used by the Department outside the Saltonstall Building location. These sites include the Cambridge Office, nine district offices, the facilities at the Lyman School in Westboro, and four out-of-state tax offices.

The Bureau also represented the Department in its contract and lease negotiations for data processing agreements which provide the equipment and programs essential to the processing of tax returns and information. Substantial support has been given to the procurement of a new bank operated lock box system, designed to improve the Department's cash management. The Bureau also participated in the procurement of various professional service contracts needed by the Department, most notably, property revaluation contracts for various cities and towns.

Fiscal 1982 Goals

The success of fiscal year 1982 Bureau goals will be largely dependent upon budgetary factors. Additional office space is needed to alleviate a serious overcrowding situation and space redesign is essential to accomodate the Bureau's new areas of responsibility. The upgrading of certain counsel positions has been requested. Improved record-keeping systems, centralization of the Department's law libraries and a word processor capability are also on the agenda.

— Stephen M. Politi

PERSONNEL

BUREAU

The Personnel Bureau has consolidated many of its daily functions in order that all Bureau employees are more diversified in their job skills.

The Bureau is divided into the following areas: Payroll Section; Attendance Section; Personnel Actions, Unit I; Personnel Actions, Unit 6; Health and Life Insurance Section (which includes Workmen's Compensation); Employee Performance Evaluation Section; Recruitment (which includes interviewing, hiring and affirmative action); and the Correspondence Section.

Walter J. McCarthy

Fiscal 1981 Major Accomplishments

Throughout fiscal 1981, the Personnel Bureau administered the hiring of 389 new employees, including personnel at our new Multistate Offices, and the resignation and termination of 381 employees. During this same period, the Bureau processed over 296 promotions. Among the new employees, over 80 were Tax Examiners who were hired from the Tax Examiner, Civil Service Certification. Because of the Tax Examiner certification, the Personnel Bureau was forced to terminate the employment of seventy-one (71) provisional employees whose names did not appear on the certification.

As a result of our new hiring, the Personnel Bureau made a strong commitment to the Governor's Equal Employment Opportunity/Affirmative Action Policy. The Personnel Bureau, during the past fiscal year, initiated the Department of Revenue's Affirmative Action Task Force. This new and innovative program is the first of its kind in the Massachusetts Public Service Sector. The Task Force is comprised of minority and Female employees representing all grade levels. This Affirmative Action Task Force has provided the Personnel Bureau, through its monthly meetings, with valuable input into the problems and frustrations that our minority and women employees encounter in regard to hiring, promotions, transfers etc. The Task Force has proven to be a valuable ally in aiding the Personnel Bureau in achieving its Affirmative Action goals and making recommendations regarding Civil Service Examinations.

During the past fiscal year, the managers of the Personnel Bureau, in conjunction with our Labor Relations Attorney, took part in eighty-two (82) Union Grievance hearings, two (2) Civil Service hearings, two (2) Unfair Labor Practice hearings, three (3) Massachusetts Commission Against Discrimination hearings and three (3) Equal Employment Opportunity Commission hearings.

During fiscal 1981 the Personnel Bureau administered the new Employee Performance Evaluation System, which plays such an integral part in all Departmental promotions. This system will be expanded to encompass the legislative mandates that are contained in the "Civil Service Reform Act". Some of the mandates are: a yearly evaluation of all employees before being granted a step raise and the possibility of submitting an evaluation in lieu of taking a "promotional examination".

The Personnel Bureau continues its close relationship with the Massachusetts Employee Assistance Program (MEAP). We have referred numerous employees to the program for any of the following reasons: behavioral/medical problems, (such as excessive drinking and drug abuse) and also financial, legal and marital difficulties.

Fiscal 1981 Goals

- To insure that the Personnel Bureau addresses all the needs of our employees.
- To make the Employee Performance Evaluation System as equitable as possible and to insure that all future promotions are made on a timely basis.
- To maintain constant staffing levels in light of our new budget restrictions.
- To work closely with the Office of Employee Relations in Labor Relations matters.
- To expand and utilize the personnel information that is now entered into the computer and provide management with an updated information system that will give staffing levels, vacancy reports, budgets by bureau, attendance data, minority reports, status of an employee, anticipated retirements and other valuable management information.

— Walter J. McCarthy

PLANNING AND RESEARCH BUREAU

The responsibilities and activities of the Planning and Research Bureau are divided into four sections. These sections and their functions include:

1. Forms Design, Control and Procurement Section designs, revises and procures all tax returns, instructions and schedules, information returns, tax licenses, envelopes, etc. for the Department. During the 1981 fiscal year, 252 forms were procured through outside vendors. These included 29 new forms, 92 major revisions and 131 re-orders. Internal printing, through Central Reproduction and a Bureau stencilmaker operation, filled 971 requests for forms, press releases, rules and regulations, schedules and form letters.

2. Local Aid Section, with the approval of the Commissioner of Revenue, estimates state and county assessments and charges as well as state aid to 351 cities and towns and 82 regional school districts. These estimates are required to be used by municipalities in the determination of local property tax rates. Regional school district estimates aid the District School Committees to more accurately apportion expenses to each member of their district. In addition, the Section makes actual reimbursements and distributions to local governments and monitors payments for programs administered by other state agencies. The Section also confirms actual payments made when confirmation is requested by private firms auditing accounts of specific cities, towns or regional school districts.

3. Research and Statistics Section prepares statistical tables and information pertaining to local property exempt from taxation, revenues collected by the Commonwealth and the effect of proposed legislation on state and local revenue and fills numerous requests for information received from local, federal and other state agencies. This Section also aids in the compilation of research and statistical data for public and private organizations and individuals.

4. Tax and Other Publications Section researches and writes tax pamphlets, manuals and summaries to be used by the general public as guides for understanding Massachusetts tax obligations. The revision and preparation for printing of the Commissioner's Annual Report is also a function of this Section.

Elizabeth Cox

Fiscal 1981 Major Accomplishments

The Department of Revenue's list for direct mailings to Form 1 Income Tax filers was expanded and additional forms were procured to include 150,000 self-employed filers and 300,000 additional Form 1 filers.

A new modern and less cumbersome estimated tax return was designed for individuals and corporations. This also allowed for direct mailing by the vendor to 205,000 individuals and 18,000 corporations, thereby relieving the Data Services Bureau of another tedious task.

A Lock Box System of weekly payments for certain quarterly filers was initiated during the year and this Bureau prepared forms, instructions and pre-addressed return envelopes specially designed and coded for easy flow of cash into the State Treasury.

Volume III ABC's of Massachusetts Taxes, Personal Income Tax was published.

The Massachusetts Tax Summary was revised and updated.

A pamphlet on new interest rates at 12% which also included 6% and 8% rates was completed to aid the Department's personnel to make interest calculations quickly and accurately.

The Commissioner's Annual Report for Fiscal Year ending June 30, 1980 was published.

Two members of the Bureau participated in a course for supervisory personnel. One was chosen to be an instructor in the orientation program for new tax examiners.

Payments computed in the Bureau and certified by the Commissioner of Revenue to cities, towns and regional schools in 1981 totalled over $1 billion for the first time in history. A schedule of 1981 actual payments to cities, towns and regional school districts is detailed below.

Cities and Towns	1981 Actual Amounts Distributed
Local Aid Fund	
School Aid, General Laws, Ch. 70	$ 649,914,219
Lottery, Beano	73,842,431
Additional Assistance	143,000,000
Highway and Transit Development Aid	18,469,803
Police Career Incentive Pay Program	3,307,262
Urban Redevelopment Corporation Excise Fund	20,710,215
Highway Fund, Motor Fuels Excise	19,727,400
Sub-total, Cities and Towns	$ 928,971,330
Regional School Districts	
Local Aid Fund	
School Aid, General Laws, Ch. 70	75,734,332
Total, Cities, Towns and Regions	$1,004,705,662

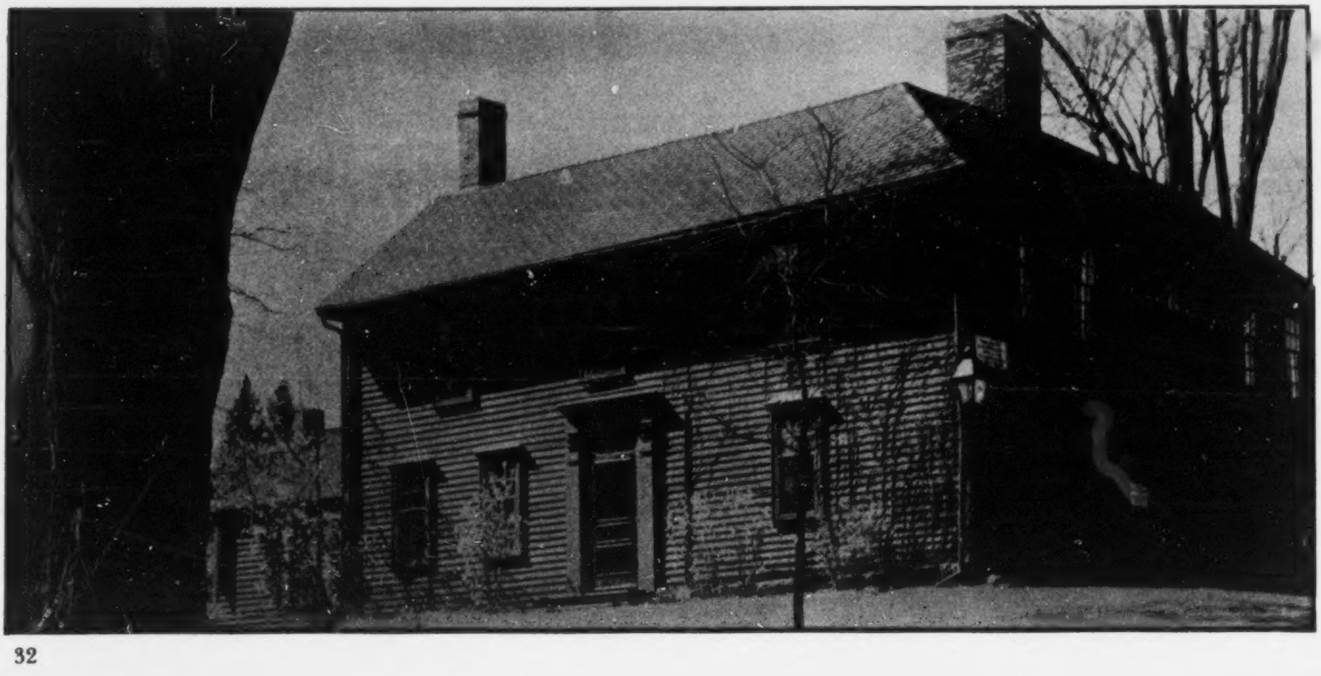
In order to ease the confusion of many local government officials with regard to State Aid versus Proposition 2½, the Bureau, at the request of the Governor, prepared and issued Preliminary Cherry Sheets for the first time. This was to aid the cities and towns in their fiscal planning for 1982. To further aid cities and towns to cope with Proposition 2½, the Governor and the members of the General Court have been estimating additional local aid revenue to increase payments in 1982. This Bureau has played a major role in providing statistical information as to the effect on city and town receipts from the State based on various formulas or on a combination of formulas and on various estimated amounts of aid. The final results will be included on 1982 Final Cherry Sheets which, because of the complexity of a fair distribution of additional aid, will not be issued until the next fiscal year.

Fiscal 1982 Goals

1. To prepare all documents necessary to extend the Lock Box System to include monthly, quarterly and annual filers;
2. To make a definite effort to complete additional publications of the series of ABC's of Massachusetts Taxes;
3. To continue to explore methods of reducing complexity in tax forms and schedules;
4. To issue payments to cities and towns accurately and promptly;
5. To be available to aid personnel in other Bureaus of the Department in developing new forms and the printing of new internal procedures or any other matter where expertise lies with this Bureau.

— **Elizabeth Cox**

HISTORIC MUNROE TAVERN, LEXINGTON



RULINGS AND REGULATIONS BUREAU

The purpose of Rulings and Regulations Bureau is to centralize the preparation and issuance of tax regulations and letter rulings with the goal, over a period of time, of reducing to readily accessible written form a comprehensive body of the Department's interpretaton of Massachusetts tax statutes. Regulations are being prepared in the following areas: (1) administrative; (2) sales; (3) income; (4) estate; (5) corporations; (6) property; (7) miscellaneous taxes (cigarettes, deeds, alcohol, fuel, etc.).

Regulations are prepared and promulgated in accordance with the State Administrative Procedure Act, General Laws Chapter 30A. Public hearings are held upon all proposed regulations (other than emergency regulations which are effective for only three months). Regulations approved by the Commissioner must also be approved by the Secretary of Administration and Finance before filing with the Secretary of State.

In fiscal 1981 public hearings were held on the following proposed regulations which were subsequently promulgated as final regulations:

58.04	Property tax - revaluation contractors
62C.13	Room Occupancy returns and payments
62C.13	Room Occupancy returns and payments (amended)
62C.14	Sales tax returns and payments
62C.14	Sales tax returns and payments (amended)
62C.21	Confidentiality of tax information (amended)
62C.24	Record retention
64A.02	Gasoline excise - payment of tax
64E.02	Special fuels excise - payment of tax
64H.06	Sales tax - automatic data processing

The Bureau also prepared letter rulings to taxpayers. A "letter ruling" is an advisory ruling issued in writing to a taxpayer or his authorized representative by the Commissioner of Revenue which interprets and applies the tax law to a specific set of facts. The letter rulings are edited to remove material which would identify the taxpayer and are numbered and forwarded to the tax services for publication.

The Bureau published 93 letter rulings in fiscal 1981 (as compared to 73 in fiscal 1980, and 23 in fiscal 1979). Of these 35 dealt with income taxes and 49 with sales taxes; the balance were on corporate, property, deeds and room occupancy taxes.

John J. White

The Bureau maintains a mailing list for tax practitioners and other persons interested in new tax regulations. Those on the mailing list receive notices of hearings and copies of proposed, emergency, and final regulations. Letter rulings are not distributed to the mailing list but are distributed within the Department. They are available for public inspection and may be reproduced for a nominal charge.

The Bureau also prepares Technical Information Releases (T.I.R.). TIR's are issued periodically when the need arises to publish the Department's position on a particular issue but where a formal regulation is not required.

The following Technical Information Releases were published in fiscal 1981:

TIR 80-3	Income Tax Withholding Methods
TIR 80-4	Income Taxation of Contributory Pensions from Other States

Fiscal 1982 Goals

For fiscal 1982 the Bureau anticipates a continuing increase in the volume of ruling requests. The Bureau intends to handle this increased workload with its present staffing and without lengthening the lead time required to respond to letter ruling requests. The Bureau will continue to promulgate regulations in the areas requiring attention. A review will be made of Massachusetts income tax regulations, most of which were issued more than 20 years ago, to determine which should be rescinded as obsolete, and which need revision to reflect statutory changes.

— John J. White

DEPUTY COMMISSIONER

Division of Audit

The Deputy Commissioner of the Audit Division directs and coordinates the activities of the six Bureaus in the Division. The Division Bureaus are the Audit Bureau, Compliance Bureau, Corporations Bureau, District Offices Bureau, Excises Bureau and the Special Intelligence Bureau.

The entire Audit Division is now located in Cambridge at 215 First Street. The move which commenced early in March presented several logistical problems but, fortunately did not adversly affect the division goals for fiscal 1981. At present, we are reasonably sanguine regarding our ability to further our attainments into fiscal 1982. However, budget constraints and the loss of 100 experienced examiners and their replacement with inexperienced examiners will have a substantial effect on our 1982 goals.

In addition to the management responsibility the Deputy Commissioner of Audit has the following delegation of authority:

1. Abatement of taxes assessed and authorization to refund pursuant to G.L. Chapter 58A, Section 37.
2. Waiver or abatement for good and sufficient cause of any penalty imposed pursuant to G.L. Chapter 62C, Sections 33 or 34.
3. Issuance of Releases and Partial Discharges of Massachusetts Tax Liens pursuant to G.L. Chapter 62C, Section 50.
4. Request for hearings to show cause for suspension or revocation of common victualler/alcoholic beverage licenses pursuant to G.L. Chapter 138, Section 64.
5. Execution of Proofs of Claim on behalf of the Department pursuant to 11 U.S.C. Section 93(a) and order 21, subdivision (1).
6. Taking testimony and proofs under oath with reference to any matter within the official purview of the Department of Revenue, and in connection therewith to issue summonses and require the attendance and testimony of witnesses and the production of books, papers, records and other data all provided by G.L. Chapter 62C, Section 70.

— John F. Coady

John F. Coady

AUDIT BUREAU

The Audit Bureau is a very integral component of the Audit Division. It handles the auditing of returns, books and records of taxpayers engaged in business under Chapters 62 -- Income Tax, 63 -- Corporation Excise, 64G -- Room Occupancy Tax, 64H and I -- Sales and Use Tax (including the sales tax on meals) and 62C -- Administrative Provisions Relative to State Taxation.

The examiners, corporate analysts and auditors of this Bureau, aside from performing their usual audit functions, also do a complete compliance check of all state taxes while on assignment.

During the fiscal year, the Federal Change section was transferred to the Assessing Bureau. The personnel of this section have always conducted themselves in a very professional manner and it is with regret that we see this group separated from the Bureau. This section was hit hard by terminations and demotions, resulting in a shortfall of additional taxes assessed, of over $100,000 in June 1981 as compared to June 1980.

The restructuring and beefing up of the corporate audit section of the Bureau has been the most noteworthy accomplishment of the past fiscal year. The audit activity of this section reflects a figure of over $9,750,000 additional taxes assessed compared to fiscal 1980.

As in past years, the personnel of the Audit Bureau lent support, as required, to many of the other bureaus in the Department, to wit:

1. Assisted in taxpayer assistance during the Income Tax filing period. Fifty six (56) examiners contributed nine hundred and forty one (941) work days to this effort.

2. Aided the Excises Bureau on abatement problems.

3. Participated in Appeals and Review hearings.

4. Prepared material for the Legal Bureau in its preparation for cases before the Appellate Tax Board. Additionally, personnel are required to be present and to serve as witnesses before this Board.

5. Offered input in the matter of proposed letter rulings and regulations, which are prepared and promulgated by the Rulings and Regulations Bureau.

6. Acted in concert with the Compliance Bureau in matters of mutual concern.

7. Appeared at public hearings as they related to proposed changes in Departmental regulations.

Kenneth R. Jenkins

8. Followed up on referrals from the Special Intelligence Bureau. Conversely, the Bureau refers cases to the Special Intelligence Bureau for prospective criminal prosecution.

9. Served as instructors in classes prepared by the Internal Security Bureau for managerial personnel. This is in addition to the in-house classes held for new personnel which are conducted on an ongoing basis.

10. Handled all Sales/Use tax post audit procedures pursuant to audits forwarded to this office by the out-of-state tax offices.

Fiscal 1981 Goals and Accomplishments

Goal - 1 - Consolidation and integration of personnel into the restructured corporate audit section.

Results - Highly successful. (see statistical results)

Goal - 2 - Improvement in audit selection.

Results - Unsatisfactory. A tighter control of assigned cases has been implemented but the problems of selecting individual income and corporate income cases for audit still remain. This cannot be resolved without further sophistication of procuring prospective audits by the Data Services Bureau. Positive steps have been taken in this direction.

Goal -3 - Expansion of training programs and periodic seminars.

Results - Partially successful. Newly appointed employees are receiving in-house and in-field training. The problem centers around the necessity of utilizing the most productive supervisors and examiners as instructors. The creation of a cadre of permanent instructors who will also serve as quality review personnel in the coming fiscal year will professionalize and stabilize our audit training program.

Goal -4 - The increase of productivity and work quality improvement.

Results - On the surface, it would appear that this goal has been reached. However, the constant turnover and out and out loss of personnel has prevented the Bureau from attaining its full productive capacity. The quality of work suffers for the same reason in some instances.

Goal -5 - Improvement of communications.

Results - There has been a dramatic improvement in this area. The Bureau is receiving direct communication in all instances from the Commissioner of Revenue and all bureaus in the Department. Legal opinions, Appeals and Review determinations, rulings from the Rulings and Regulations Bureau, Appellate Tax Board opinions and Supreme Judicial Court decisions are reaching this Bureau as they are promulgated. Such material has become an invaluable tool which has been utilized in the everyday operations of the Bureau.

Fiscal 1981 Statistical Information

	Audits Completed	With Change	No Change	Tax Gain
Corporation Excise	549	421	128	$12,006,617
Income, Field	1,683	1,105	578	1,916,385
Income, Federal Change	59,106	30,914	28,192	7,790,504
Sales Tax On Meals	1,591	1,228	363	7,526,098
Sales/Use Tax	966	862	104	8,567,056
Totals	63,895	34,530	29,365	$37,806 660

Annual Tax Gain Through Audit

Fiscal			% Increase Decrease
1978	$24,138,201	(Over 1977)	+ 5.9%
1979	23,876,350		−.01%
1980	25,398,900		+ 6.37%
1981	37,806,660		+ 48.8%

In addition to the tax gains through audit, as indicated above, personnel of this Bureau brought to assessment:

1. $425,646 - Withholding Taxes
2. $ 23,783 - Special Fuels Taxes
3. $ 7,346 - Chapter 180

During fiscal 1981, the Special Intelligence Bureau accepted from this Bureau, 22 referrals for criminal prosecution.

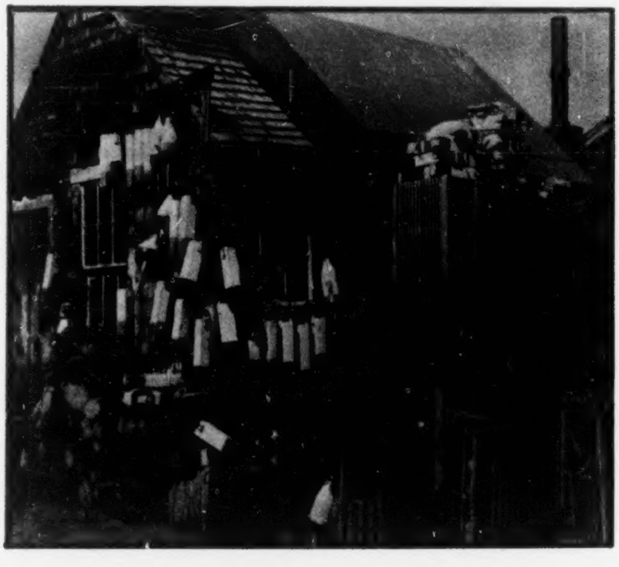
The Bureau has suffered the loss of almost sixty (60) trained employees due to terminations, transfers and retirement. This figure does not include the personnel of Federal Change who transferred to the Assessing Bureau.

Fiscal 1982 Goals

1. The attainment of personnel stability in the Audit Bureau.
2. Efforts to further improve audit selection.
3. To coordinate with the Internal Security Bureau to effect a more meaningful professional training program.

— **Kenneth R. Jenkins**

LOBSTER SHACK IN ROCKPORT



COMPLIANCE BUREAU

The Compliance Bureau, which organizationally is under the Audit Division of the Department of Revenue, is responsible for the pursuit and collection of all non-voluntary and delinquent tax liabilities. Included in these functions is the responsibility for development and implementation of programs designated to bring about an increase in the voluntary compliance of all taxpayers, be they individuals or corporations, with the tax statutes of the Commonwealth of Massachusetts.

The Compliance Bureau operates on a functional basis which comprises two operations, namely, Collection and Enforcement.

Collection Units

- 9 District Office Collection Units
- 2 Cambridge Office Collection Units
- 3 Cambridge Field Collection Units
- 1 Special Procedures Unit
  - (a) Tax Waivers
  - (b) Certificate of Good Standing
  - (c) Alcoholic Beverage/Common Victualler License Transfer

- 1 Bankruptcy Unit
  - (a) Insolvencies
  - (b) Public Disclosure
- 1 Registration and Orientation Unit

Enforcement Units

- 2 Filing Enforcement Units
- 1 Motor Vehicle Unit (Transfered 3/6/81 to Excises Bureau)

The duties and responsibilities of each unit are as follows:

District Office Collection Units

The Commonwealth of Massachusetts, for purpose of collection activity, has been divided geographically into nine territories, each with a District Tax Office to service the area. Within the District Office System there are 12 Collection Units assigned to these various offices. Each unit is responsible for the collection of delinquent and outstanding acounts which are located within its geographical area. In addition to its collection activity, each unit is responsible for the registration of taxpayers engaged in activities in which by statute they are required to be registered with the Commissioner of Revenue. Furthermore, each unit must conduct research and investigation to determine assets and liabilities for the purpose of utilizing liens and levies, and implement the revocation process as to Meals/Alcoholic Beverage Tax and Sales Tax Registrations for the failure to file or pay the respective tax.

Cambridge Office Collection Units

The personnel which complement these units operate primarily from the Cambridge Office and are not assigned to field activity. The major areas of concentration for these units are the Estate Tax/Inheritance Tax and the Corporation Excise Tax.

Augustine V. Rancatore

Cambridge Field Collection Units

The responsibilities and functions of these units parallel those of the District Office Collections Units, except that geographically they service the congested Metropolitan Boston area. These Cambridge Field Units are instrumental in conducting specialized projects which may be implemented from time to time.

Special Procedures Unit

Specially trained personnel of this unit service those areas which have a direct affect upon the legal and business communities in complying with provisions of taxing statutes and other applicable statutes, specifically; G.L. C.62C, sections 51 and 52; G.L. C.138; G.L. C.106,6-101, et. seq.

This unit's function is divided into three areas consisting of Tax Waivers, Certificates of Good Standing, Alcoholic Beverage and Common Victualler License

Transfer Clearances and Bulk Transfers under the Uniform Commercial Code.

The duties include research, investigation and enforcement of the taxing statutes as they apply to the Commissioner's issuance of various certificates, clearances and approvals to the business and legal communities.

Bankruptcy Unit

This Unit of the Compliance Bureau is divided into two specialized areas comprising Individual and Corporate Insolvencies, and Public Disclosure under Chapter 543 of the Acts of 1978.

The Insolvency Unit is responsible for the administration, preparation and research necessary for the submission of accurate Proofs of Claim in all Bankruptcies, Chapter 11 Proceedings, Chapter 13 Arrangements, Federal Court Receiverships, Assignments for the Benefit of Creditors and Trust Mortgages.

Public Disclosure Unit

The Public Disclosure Unit upon receipt of a composite listing of those taxpayers having received, pursuant to Chapter 543 of the Acts of 1978, written notification of tax delinquencies, correlates, verifies and resolves inquiries from those taxpayers responding to the notification received from the Data Services Bureau.

Registration and Orientation Unit

This unit within the Compliance Bureau has the responsibility to secure registrations from all businesses subject to taxation in Massachusetts. Additionally, it serves as the central clearinghouse for all registrations submitted through Compliance personnel.

During fiscal 1981, the Registration and Orientation Unit completed one year of operation. With the cooperation of the 351 cities and towns in the Commonwealth an accurate listing of all Alcoholic Beverage and Common Victualler Licenses issued by the local municipalities has been compiled.

This listing is the basis for the Registration and Orientation Unit achieving a 100% compliance of registration requirements mandated pursuant to G.L. C. 62C. This has been the first time in the history of the Department of Revenue that all known licensed businesses required to be registered for the purpose of taxation are in fact in compliance.

This process will continue each year, implementing the changes of licenses, ownerships etc. that necessitate new registration.

Fiscal 1981 Major Accomplishments

In reviewing the projected goals for the 1981 fiscal year one can analyze what, in fact, the Bureau has accomplished.

(a) It was estimated that revenues collected would be increased to $60,000,000. The Bureau met and surpassed that goal and achieved a total delinquent collected revenue of $72,165,329.

(b) It was anticipated that the inventory system of accounts receivable would be completely implemented and utilized during fiscal 1981. This complete utilization and implementation was in fact accomplished and a workable manageable system is currently in effect.

(c) There was projected that the state-wide registration program for Meals and Alcoholic Beverage Tax Vendors would be completed. In fact, this program is now 100% complete with full registration of all known licensed vendors in the Commonwealth of Massachusetts.

(d) The newly developed seizure program was slated for expansion during fiscal 1981. This program has in fact been expanded; it has been further refined and is scheduled for additional areas of implementation.

(e) Previously, the civil action maintained by the Department has historically been non-existent. It was projected that this program would be expanded to different areas and the frequency of actions increased. The foreclosing of recorded Massachusetts Tax liens was implemented during fiscal 1981. The statutory ability to require bonding by various categories of taxpayers was implemented and utilized for the very first time in the Department's history. This program is slated for further development during the coming fiscal year.

(f) The legislature during fiscal 1980 passed legislation addressing the problem surrounding Flea Market operations. With the passage of this legislation the Department was empowered to bring Flea Market operations under its jurisdiction and control, a heretofore unmanageable area for unrealized revenues. It was during fiscal 1981 that the Bureau implemented this legislation with a substantial gain in previously lost revenues.

Fiscal Year 1981 Statistical Information

Estate and Inheritance Collections

1979 - 1980		1980 - 1981	
Cases Completed	Amts. Collected	Cases Completed	Amts. Collected
1,024	$2,533,427	872	$2,974,730

In addition, during 1981 Inheritance Cases dating back to 1945, which were uncollectible due to the statute of limitation have been removed from the active accounts receivable. This type of case represented 363 accounts totalling $726,202.39.

Delinquent Non-Filer Drive

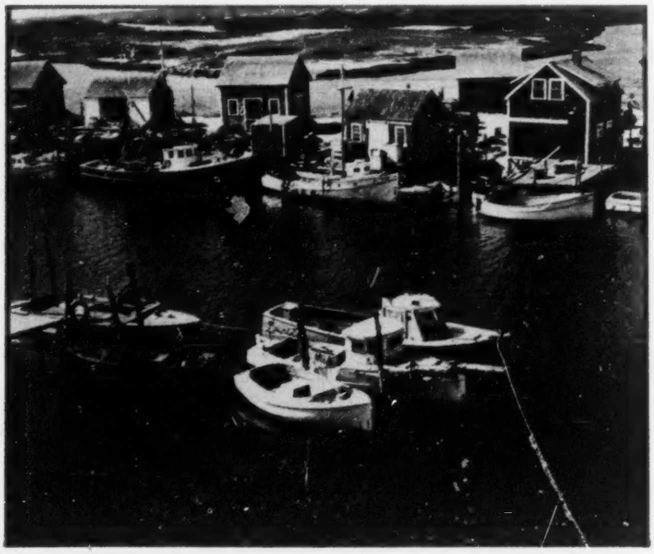
	Returns Secured Billed	Returns Secured Paid
Sales Tax on Meals/ Alcoholic	$ 3,676,780	$ 1,637,236
Withholding Tax	$ 2,231,822	$ 2,215,431
Sales/Use Tax	$ 2,546,401	$ 2,487,599
Room Occupancy	$ 131,872	$ 282,397

Corporation Excise Collections

1980		1981	
Periods	Amounts	Periods	Amounts
748	$2,998,553	2,696	$5,695,437

In addition, a procedure to write off uncollectible accounts resulted in 2,109 periods in the amount of $810,136 being removed from the active accounts receivable. These accounts dated back to the year 1955.

MENEMSHA ON MARTHA'S VINEYARD



Special Procedures Unit

	Activity	Cases	Amounts Collected
Processed:	ABCC	1,300	$676,822.53
	CGS/Waiver	3,367	$672,385.76
		* 4,667	$1,349,208.29

* This represents an increase of 756 cases over fiscal 1980.

Bankruptcy Unit

Cases Researched	3,232
Cases Requiring Proofs of Claim	980
Total Number of Proofs Filed	1,120
Periods Closed with Payment	1,286
Amounts Collected	$1,226,470

It must be noted, that with the enactment of the Bankruptcy Act of 1978 which became effective on October 1, 1979 the requirements for filing personal and corporate insolvency have been lessened. This together with the increase in exempt assets from the jurisdiction of Bankruptcy Court have dramatically increased the case load of the Bankruptcy Unit.

Registration and Orientation Unit

1.) Alcoholic Beverages Licensee Project

Registrations Received	Fees Collected
333	$3,330.00

2.) Meals/Alcoholic Beverage State-wide Registration Drive

New Registrations	Fees Collected
690	$6,900.00

Delinquent Returns Secured	Amounts
3,166	$667,087.00

3.) Banker & Tradesman Project

Sales/Use Tax Registrations	Fees Collected
84	$840.00

Withholding Tax Registrations	
175	(No Fee Required)

4.) Audit Referrals - Sixty (60) previously unregistered taxpayers were referred for audit, resulting in Meals/ Alcoholic Beverage assessments of $473,538.00.

5.) Room Occupancy Registration Drive
This was a pilot project initially limited to the City of Boston licensed motels, hotels and lodging houses. To date, sixty-seven (67) previously unregistered licensees have been registered accounting for $670.00 in fees collected.

With the anticipated cooperation of all cities and towns in the Commonwealth it is the intent of this unit to locate and register all unregistered licensees in the Commonwealth.

It should be noted, that the overall revenue implications cannot be determined by isolating the revenue produced by the $10 registration fees.

The barometer of the revenue that will be ultimately achieved is to be found by placing these heretofore unregistered operations on the rolls of active taxpayer accounts.

Liens and Levies

The Compliance Bureau has available two procedures which are valuable and productive in the collection of delinquent tax liabilities. They are:

1.) Notice of Massachusetts Tax Lien
2.) Notice of Massachusetts Tax Levy

Their use has resulted in the following:

Number of Instruments Utilized		Amounts Collected
Liens	3,034	$2,586,699.56
Levies	3,086	$2,582,931.60
	6,120	$5,169,631.16

This represents an increase of 1,366 instruments served and $2,579,472.21 collected over fiscal 1980. These increases reflect the continuing effort of the Compliance Bureau personnel. In addition, a program was instituted with the cooperation of the Department's Chief of Personnel Bureau and the Editor of the Real Estate and Financial Publication Banker and Tradesman whereby for the first time Notices of Liens of the Commonwealth of Massachusetts are published with one complete listing in the Banker and Tradesman thereby reaching the total circulation coverage of the publication. This program makes those persons requiring this type of information aware and results in the more expeditious resolution of the underlying liabilities.

Heretofore, only the liens of the Internal Revenue Service were published by the Banker and Tradesman in this manner.

The following illustrates a comparison of revenues collected for a nine-year period concluding with fiscal year 1981.

1972 - 73	$10,307,787.58
1973 - 74	$11,414,907.64
1974 - 75	$11,953,259.43
1975 - 76	$15,006,409.74
1976 - 77	$25,968,443.12
1977 - 78	$29,854,863.34
1978 - 79	$34,516,148.58
1979 - 80	$55,014,531.69
1980 - 81	$72,165,328.72

The 1981 fiscal year revenues reflect an increase of $17,150,797.03 over fiscal 1980.

This dramatic increase reflects the dedication of all Compliance Bureau personnel which enabled this Bureau to surpass the estimate of $60,000,000 previously projected. It should be noted, that these totals do not include the activity of the Bureau's Filing Enforcement Section.

The revenue increase would have exceeded these amounts if it were not for the termination of 26 examiners due to a civil service list. These 26 examiners collected $13,375,165.20 during the fiscal year. Their termination was a great loss to the Department of Revenue. As a result, it is estimated that revenue production will be down in fiscal 1982. The personnel appointed to replace these experienced examiners do not possess the collection experience to compensate for their loss.

Further, it should also be noted that the Motor Vehicle Unit previously under the Compliance Bureau was transferred to the Excises Bureau on March 6, 1981. Their revenue of $701,615.38 for the period March 6, 1981 through June 30, 1981 will be reflected in that Bureau's report.

The following table reflects an analysis by completed cases for the fiscal years 1979, 1980 and 1981.

Fiscal Years	1979	1980	1981
Sales/Use	8,922	10,832	19,031
Meals/Alcoholic	11,930	14,838	20,438
Withholding	7,709	10,835	24,552
Income	6,037	8,560	21,293
Corporation	207	1,111	2,510
Estate/Inheritance	649	1,024	872
Miscellaneous	453	728	1,073
Protested Checks	1,173	2,781	3,401
Delinquent Returns	14,450	23,359	27,320
Totals	51,530	74,068	120,490

In addition to maintaining collection activity during the filing period, Compliance Bureau personnel continue to assist the Taxpayers Assistance Bureau and the District Offices Bureau in the preparation of tax returns by providing technical assistance to taxpayers in the preparation and filing of returns.

Filing Enforcement Section

The duties of the Filing Enforcement Section comprise the following:

(a.) Civil Actions
(b.) Office of Special Investigations
(c.) Narcotics Investigation
(d.) Gaming Investigation
(e.) Federal Revenue Agents Fraud (This function has been transferred to the Federal Change Section during the fiscal year.)
(f.) Non-Resident Entertainers
(g.) Failure to File Investigation
(h.) Estimated Tax on Lottery Prizes
(i.) Capital Gains Investigations
(j.) Investigations of Unreported Lotteries
(k.) Raffles and Bazaar Prizes
(l.) Flea Market Vendors and Auctions
(m.) Transmittals Pursuant to Internal Revenue Compact

The following represents a consolidated report of the Filing Enforcement Sections' activities for fiscal 1981.

A.)	Restitution Program	$340,087.70
B.)	Police Dept. Relations:	
	Narcotics	$ 44,168.89
	Gaming	$ 23,227.15
C.)	Civil Collection Activity:	
	Seizures	$192,785.47
	Foreclosures	Included in above
	Auctions	Included in above
D.)	Estimated Taxes:	
	Non-Resident Entertainers	$192,846.16
	Lottery Winnings	$ 1,658.21
	Real Estate Capital Gains	$142,417.09
E.)	Sales Taxes:	
	Auctions	$ 3,377.24
	Flea Market Vendors	$ 318.50
F.)	State Lottery Winners:	
	Screened 9,878 cases paid upon issuance of NIA-1	$100,376.75
	NIA-1's to Assessment Bureau	$ 38,112.98
G.)	Registrations:	
	Sales Taxes (Transient Vendors) (3,096 new registrations)	$ 30,960.00
H.)	Special Cases:	
	1979 M4868 Data Services Case	$ 765.00
I.)	Federal Changes:	
	Detailed RAR's	$ 4,631.02
J.)	Interest Income:	
	Court awards assessments and payments	$ 20,489.37

During fiscal 1981, the Filing Enforcement Section of the Compliance Bureau developed and reduced to writing a complete set of procedures. These procedures identified and covered all existing phases of the Section's activities. It should be noted that this accomplishment represents the first time that a complete set of written procedures has been available.

OLD IRONSIDES LIES AT ANCHOR IN CHARLESTOWN

EDGARTOWN HARBOR LIGHT, CAPE COD

In addition to the development of written procedures, there were undertaken several other projects. These projects will continue to be the duties the Section involves itself with on an ongoing basis. The following highlight some of these programs:

1.) Flea Market/Antique Show Field Audits and Vendor Registration - This project was undertaken as a result of legislation during fiscal 1980. Due to the nature of this type of on-site program it became necessary to utilize Section personnel during evenings, weekends and legal holidays. This program, as indicated by the statistical report, reflects the fertile source of revenue that is available. However, due to the budgeting constraints by the fiscal 1982 budget it may become necessary to abandon this program for the inability to pay Department personnel the overtime required to conduct this activity.

2.) Tax Lien Foreclosure - This was a pilot program implemented with the aid and cooperation of the Legal Bureau. To date there have been some 46 cases in which the process has been initiated which will ultimately result in a sale of property to satisfy existing tax liabilities.

3.) Bonding of Certain Taxpayers - Heretofore, there was provided by statute the authority for the Commissioner of Revenue to mandate that certain taxpayers be required to post surety bonds for the performance of their tax obligations. This project represents the first time that the Department is requiring taxpayers having a poor historical payment record with the Department to post a surety bond, insuring their compliance with the tax laws of the Commonwealth.

4.) Auction of Bankrupt Assets - This program was developed in conjunction with the Legal Bureau, whereby assets of a bankrupt estate, in which there exists no equity for the benefit of creditors, due to recorded tax liens, are abandoned to the Commonwealth to liquidate and apply the proceeds to outstanding taxes to date. This program has proved fruitful and productive in terms of revenue.

5.) Referral to Special Intelligence - This is an ongoing program, whereby this Section compiles information and transmits to the Special Intelligence Bureau those cases deemed to be susceptible of criminal prosecution.

Fiscal 1982 Goals

As a result of uncertainty surrounding the Fiscal Budget for 1982 as it relates to the elimination of positions, layoffs and overtime, it is difficult to project and undertake any new programs for fiscal 1982.

In view of the change-over in personnel due to the implementation of the Civil Service list and the ensuing low moral of employees, there is anticipated a decrease in revenues during the coming fiscal year.

With the foregoing facts under consideration, Compliance goals for 1982 are the following:

(1) Bureau Collections will remain at the projected 1981 Fiscal Year level of $60,000,000. This is the first time under this administration that a decrease in revenue has been projected.

(2) Room Occupancy Registration program to be completed state wide.

(3) Modification and refinement for the second year for Meals/Alcoholic Beverage Project.

— Augustine V. Rancatore

Robert S. Kelley

CORPORATIONS BUREAU

This Bureau handles all matters relative to state taxation of corporations. "Corporations" include domestic and foreign business and manufacturing corporations, insurance companies, urban redevelopment corporations, commercial and savings banks and public utilities. The Bureau provides taxpayers' service by telephone and in person, by preparing returns, by explaining assessments and by interpretation of rulings and law.

Employees of the Bureau travel to corporate locations and examine operations to determine if the corporation meets the test to be classified as a manufacturing corporation. In order to be classified as manufacturing, a corporation must have employees engaged in and machinery used in the manufacturing of a product for sale. A manufacturing classification is desirable because it eliminates taxation of machinery used in the conduct of business from local property tax and makes it subject to taxation at the state level at a substantially lower rate. A foreign corporation, in order to receive a manufacturing classification, must be engaged in manufacturing within Massachusetts.

The Bureau is divided into five sections:

The Miscellaneous Section receives all mail for all types of corporation returns and sorts, assembles and forwards the checks to be validated and sent to the Revenue Accounting Bureau for deposit.

The Validating and Billing Section validates checks and returns or extensions, types bills, certifies warrants and processes delinquents and non-payments.

The Assessing Section verifies the amounts filed and claimed on corporation returns, makes appropriate changes, assesses tax returns and prepares for billing and refunds.

The Records and Reference Section records and files all corporation tax returns, records all changes of names and addresses and assigns all account numbers.

The Enforcement Section researches and explains all bills and changes to the taxpayer, as well as, researches for issuance of Certificates of Good Standing, Waivers, dissolutions and withdrawals.

Fiscal 1981 Major Accomplishments

Collections

Banks			
Commercial		$	38,856,013.77
Savings		$	37,648,495.15
Corporations Excise		$	442,313,404.60
Insurance Companies		$	114,024,437.89
Public Utilities		$	17,642,052.03
Urban Redevelopment		$	20,171,360.06
Included in the above collections			
Federal Changes	2,497		
Billed and Paid		$	7,523,756.47
Abated		$	392,400.05
Other Activities			
Certificate of Good Standing	3,050	$	15,939.00
Tax Waivers	619	$	3,095.00

Personnel have been installed as backup in the field of insurance and are being trained at this time.

The Bureau has installed a Burroughs dex - 4200 that is connected to the Revenue Accounting Bureau for direct telephone transmittal and reception of corporation information from their ledger section. This operation is to be installed in the Multistate Offices in New York, Chicago, Houston and Los Angeles, as well as, the district offices throughout the state.

Fiscal 1982 Goals

The Bureau has requested additional tax examiners for the coming fiscal year in order to implement a review and examination of additional tax returns to be sent to the new field audit section here in Boston as well as the Multistate Offices in New York, Chicago, Houston and Los Angeles.

— **Robert S. Kelley**

DISTRICT OFFICES BUREAU

The function of the District Offices Bureau is to render assistance to the taxpaying public and their representatives; to act as a collection and receiving point for payments and tax returns; and to administratively assist the functional activities of the Audit and Compliance groups assigned to each office. Succinctly, District Offices operate as mini-tax departments in all nine (9) locations, namely, Hyannis, Fall River, Brockton, Salem, Lowell, Fitchburg, Worcester, Springfield and Pittsfield. In addition one part-time location is maintained three (3) days each week in Greenfield.

Henry A. Dardeno

Organizationally, each District Office is sectioned into three (3) groups:

1. Office Group - Activities include, but are not limited to, rendering assistance to taxpayers in the preparation of tax returns and forms, securing answers to tax refund and tax bill inquiries, and receiving over the counter payments and returns for transmittal to the main office in Boston. This group also renders clerical assistance to all groups, maintains administrative office records and renders logistical support to Audit and Compliance groups.

2. Audit Group - Performs desk and field audits on those tax returns assigned to examiners by the Chief of the Audit Bureau to whom they are functionally responsible.

3. Compliance Group - Performs office and field collections on all types of tax bills and receivables assigned to examiners by the Chief of the Compliance Bureau to whom they are functionally responsible.

Fiscal 1981 Major Accomplishments

For the fiscal year ending June 30, 1981 the District Offices Bureau completed its year long term of rendering taxpayer assistance involving the preparation of motor vehicle, recreational vehicle and sales tax returns, as well as, the great volume of income tax returns prepared during the Income Tax Filing period, beginning Jan. 1st thru April 15th.

District Office Audit and Compliance groups completed a successful audit drive involving every cigarette wholesaler licensed to do business in Massachusetts with emphasis on full compliance of Chapter 64C; Sections 12-20 of Mass. G.L.

A special tax drive was also completed which consisted of seeking out deliquent tax returns and registrations.

With the establishment of the new Cambridge Office, which houses the Audit Division, the Bureau's courier system rendered logistical support to and from Boston. Supplies, mail and personnel were transported in an effort to keep communication and supply lines opened. The courier system also rendered support in the receipt and delivery of mail and documents to the post office and banks, and for several weeks transported personnel to and from the Westboro facility, for the Data Services Bureau.

The expansion project for the Pittsfield Office was completed, which now provides for more space for Compliance and Audit personnel and taxpayers at the same location, 74 North St., Pittsfield.

New data terminals were installed in each of the nine (9) District Offices. The terminals allow Taxpayer Assistance, Compliance and Audit examiners to obtain instantanenous, up-to-date data of a taxpayers' tax status from our computer. Some terminals have been provided with print-out capability, which gives examiners a printed chronology of information.

District Offices have also been supplied with photocopying machines. This equipment adds to the long list of communication equipment the District Offices hope to obtain in order to achieve optimum taxpayer compliance and upgrade the quality of all its services and duties.

Fiscal 1981 Statistics

Taxpayer Assistance	Quantity
In Person	337,300
Telephone	
Incoming	276,267
Outgoing	156,460
Mail	
Incoming	89,820
Outgoing	202,206

Collections and Assessments	
Over the Counter Payments	$13,445,829.35
Audit Assessments	13,465,390.47
Compliance Collections	33,412,527.50

Fiscal 1982 Goals

In the near future, the Bureau is hopeful that it will be able to expand or relocate the Springfield and Fall River District Offices in order to achieve better compliance. Also, the Bureau wishes to establish new offices in Framingham and Plymouth, and to establish a permanent Greenfield office from its temporary status. However, 1982 budget cuts will place severe restrictions upon the Bureau's ability to accomplish this desired expansion.

In conjunction with the Burroughs Corporation, the Division of Processing will install facsimile transmission and receiving systems, which will provide an effective means of transmitting written communications to and from District Offices. Terminals will then transmit and receive hard copy documents automatically.

This equipment is being installed on a timely basis, since each District Office will implement a bank deposit system where all daily receipts will be deposited directly to local banks. Relevant information will then be transmitted to Boston immediately, thereby eliminating the time element of mail delivery and all of the involved processing.

— **Henry A. Dardeno**

EXCISES BUREAU

The Excises Bureau is responsible for administering the following taxes in the Department of Revenue:

Chapter 64A	Taxation of Sales of Gasoline
Chapter 64E	Taxation of Special Fuels Used in Propulsion of Motor Vehicles
Chapter 64F	Taxation of Fuels and Special Fuels Acquired and Used within the Commonwealth
Chapter 64C	Cigarette Excise
Chapter 64D	Excise on Deeds, Instruments and Writings
Chapter 58	Section 28, Assessment of Deposits with the State Treasurer
Chapter 138	Section 21, Alcoholic Beverage Excise

In addition, this Bureau also administers the Sales and Use Tax pertaining to motor vehicles, boats, aircraft and recreational vehicles.

During the past fiscal year the following administrative changes affecting the Excises Bureau were implemented.

Effective April 6, 1981 the physical location of this Bureau was moved from 100 Cambridge Street in Boston to 215 First Street in Cambridge.

Consistent with the reorganization of the Department of Revenue along functional lines the Abatement Sections for Sales, Use, Meals and Room Occupancy Taxes were transferred to the Assessing Bureau. The Registration and Information Section pertaining to Sales Taxes was transferred to the Taxpayer Assistance Bureau. Both of these changes took place on April 6, 1981.

The Motor Vehicles, Boat, Aircraft and Recreational Vehicle Section of the Compliance Bureau became affiliated with this Bureau on March 9, 1981.

A summary of the activities and achievements of the various sections of this Bureau for Fiscal Year 1981 follows:

Abatement Section

The Abatement Section received and processed all abatement applications pertaining to Sales, Use, Meals and Room Occupancy Taxes through March 31, 1981.

At the request of certain taxpayers and/or their legal representatives, conferences were held relating to the abatement application. These informal meetings give the taxpayer an opportunity to present documentation and oral arguments to support their contentions of law.

Through March 31, 1981, the following abatements were processed:

Type	Number	Amount
Sales and Use	5,159	$2,346,941.24
Motor Vehicles	3,061	258,477.58
Meals	2,704	863,393.71
Room Occupancy	865	64,414.50
Totals	11,789	$3,533,227.03

Included in the above amount is the sum of $1,004,870.38 for accounting adjustments or inter-office transfers caused primarily by the taxpayer filing the wrong type of return. 762 applications were denied in this period.

Based on errors found on returns during the processing of these applications the following additional taxes, interest and penalties were assessed:

Sales and Use Taxes	$274,516.71
Meals and Room Occupancy Taxes	71,222.33
	$345,739.04

Alcoholic Beverages Section

This Section processed 1,019 monthly returns during the fiscal year. As a result of desk audits $35,564.84 in additional assessments were made. 49 field audits accounted for another $149,804.54 in additional revenue.

Assessments for Deposits with the State Treasurer

The Care and Custody of Insurance Deposits in Trust with the State Treasurer involves a tax based on 1/20 of 1% of the average of such deposits for the year last preceding such assessment. The State Treasurer furnishes this Bureau with average yearly balances of these deposits but the computations of the tax and billings are completed by this office. Last year approximately 350 bills in a total amount of $120,248.80 were issued.

Cigarette Excise Section

The Cigarette Excise Section is entrusted with the administration of this tax as it pertains to the receipt of tax returns and the issuance of licenses or authorizations for manufacturers, transportation companies, unclassified acquirers, vending machine operators, wholesalers, retailers and fiscal agents. This Section is also responsible for authorizations granted to stampers who will be applying decals or meter impressions on packages of cigarettes. The excise imposed by Chapter 64C is paid to the Commissioner through the use of stamps evidencing the payment of said excise. Sales of stamps are made by this Bureau and by various banks which have been authorized by the Commissioner to act as fiscal agents for the Commonwealth.

Charles H. Curran

There are 88 authorized stampers and 16 fiscal agents doing business in Massachusetts. These entities are required to file monthly returns which are desk audited. All stampers and fiscal agents are also subject to field audits which are assigned on a regular basis. During the past fiscal year 41 stampers and 16 fiscal agents were audited. Additional taxes assessed as a result of these audits amounted to $71,834.13. In the same period $311,159.00 was assessed as a result of desk audits.

Cigarette licenses and decal applications processed during the year were as follows:

Number	Type	Fee	Amount
6	Unclassified Acquirer	$150	$ 900
98	Wholesaler	100	9,800
3	Wholesaler Branch	50	150
247	Vending Machine Operator	100	24,700
36	Vending Machine Operator Branch	50	1,800
-	Manufacturer	25	-
1	Transportation Company	5	5
9,251	*Over the Counter Retail	2	18,502
1,578	*Vending Machine Retailer	2	3,156
1,801	*Vending Machine Operator Decals	2	3,602
13,021			$62,615

*Two year licenses

This section also processes all applications for abatement of cigarette taxes. The applications are primarily based on claims relating to misapplied stamps or meter impressions. Redemptions are also made for the value of tax stamps previously applied to cigarette packages which have been deemed to be unsalable and have been returned to the manufacturer.

Abatement applications approved during fiscal 1981 numbered 663 and amounted to $782,604.20. Disallowed claims amounted to $10,751.00.

Deeds Excise Section

There are twenty-one Registry of Deeds offices in the Commonwealth. The revenue generated is based on the value of stamps placed on deeds by metering machines located in these offices. Returns and payments are remitted to this Bureau on forms provided by this Department. Collections from the registries are warranted through the Revenue Accounting Bureau. The returns are an accounting to the Commissioner for all sales and payments processed by each registry during the preceeding calendar month. Personnel in this Section visit the various registries, which are located throughout the state, to reset meters and install the tapes which are imprinted with the value of the transaction. Examiners check the ascending and descending balances on the meterheads and compare the figures with returns filed with this Bureau.

If any stamps have been erroneously affixed, the person who has overpaid the tax may apply to the Commissioner for an abatement in accordance with section 37 of Chapter 62C. However, applications for abatement of this excise are minimal. Last year only fourteen applications in the amount of $2,205.74 were processed.

Exempt Organizations Section

Certification of exempt purchasers and the issuance of Consular exemptions are the responsibility of this Section. During the fiscal year 509 certificates of exemption were issued to organizations which were found to be exempt from taxation under the provisions of section 501 (c) (3) of the Federal Internal Revenue Code. 308 other applicants were denied exempt status because of their failure to meet eligibility requirements.

Ambassadors, ministers and other diplomatic representatives of foreign governments, properly accredited to the United States are exempt from the various taxes administered by this Bureau. 43 Consular exemptions were issued to these diplomats last year. These exemptions are warranted by treaties or reciprocal agreements between the foreign governments and the United States.

Motor Fuels Section

Under the provisions of Chapter 577, Acts of 1980, effective August 1, 1980, the tax rate on each gallon of fuel or special fuel sold in the Commonwealth, or imported into the Commonwealth, by every distributor, unclassified importer and licensee under Chapter 64A, 64E and 64F of the General Laws, was changed from eight and one-half cents to ten per cent of the selling price.

The significance of this change from a flat rate per gallon to a variable rate is illustrated below:

Period	Taxable Gasoline Gallons Sold	Tax Revenue
July 1, 1980 - May 31, 1981	2,038,568,654	$204,275,490.
July 1, 1979 - May 31, 1980	2,130,695,757	$181,199,147.

It can readily be seen that although gasoline consumption decreased by approximately 92 million gallons, tax revenue increased by over $23,000,000 in the comparable period.

The functions of the Motor Fuels Section include the gathering of statistical data, issuing licenses, determining the value of bonds required by licensees, examining and auditing various tax returns and the processing of refund applications.

As the result of 1,158 field audits conducted by this Section, an additional $1,550,226.40 in taxes accrued to the Commonwealth last year.

THE OLD STATE HOUSE (1713) IN BOSTON

Additional taxes, interest and penalties assessed as a result of desk audits were as follows:

Type of Return	Amount Assessed
Gasoline	$1,611,143.41
Special Fuels	597,849.80
Motor Carrier	68,592.49
Total	$2,277,585.70

All licenses pertaining to motor fuels are issued on a calendar year basis. The following is a list of licenses granted and the amount of fees collected:

Type	Number	Amount
Gasoline Distributor	101	$ 10,100
Gasoline Unclassified Importer	45	4,500
Gasoline Unclassified Exporter	63	6,300
Motor Carrier Tax	17,771	75,167
Motor Carrier Gasoline	9,890	46,918
Motor Carrier Special Fuels	273,875	2,515,886
User of Special Fuels	24,532	113,304
Supplier of Special Fuels	1,300	1,300
User-Seller of Special Fuels	896	896
Totals	328,473	$2,774,371

By Regulation 801 CMR 4.02 adopted by the Executive Office of Administration and Finance, November 2, 1980, the annual fees for licenses, in the following categories, were increased from $1.00 to $5.00:

User of Special Fuels
Motor Carrier Tax License
Vehicles of Motor Carriers

Chapter 544, Acts of 1980, provided that the fee for a User of Special Fuels license shall not apply to non-commercial passenger vehicles having a fuel capacity of not more than twenty-five gallons, self-propelled campers or auto homes used exclusively for non-commercial purposes.

It is anticipated that the increase in the above fees will generate more than $2,000,000 in additional revenue for the 1981 calendar year.

The Motor Fuels Section is also responsible for processing various refund claims in accordance with Chapters 64A, 64E and 64F of the General Laws. Claims processed during the past fiscal year were as follows:

Type	Number	Amount Refunded
Gasoline	1,221	$ 601,944.61
Special Fuels	284	396,440.88
Motor Carriers	950	1,129,321.72
MBTA Reimbursements	34	879,524.00
Totals	2,489	$3,007,231.21

Disallowed claims amounted to $397,385.

Motor Vehicle, Boat, Aircraft and Recreation Vehicle Section

This Section is involved in the furnishing of information to taxpayers, the Registry of Motor Vehicles and the Aeronautics Commission. The emloyees also process exemption claims and all RMV-1 forms. They determine, for sales tax purposes, the realistic sales price on vehicles sold by unregistered vendors and on vehicles acquired by taxpayers through barter or exchange. This unit is also responsible for assessing taxes on documented boats, motor vehicles operating on repair plates and upon sales at various antique or government surplus car auctions. In addition, the employees collect delinquent taxes resulting from taxpayers issuing uncollectible checks and they process applications for abatement.

Personnel in this Section are also assigned to several of the Registries of Motor Vehicles and the Boston Office of Marine and Recreational Vehicles. It is their function to process various sales tax transactions, determine that the proper tax is paid on taxable transfers, and approve or deny exemption claims.

The following is a summary of activities of this Section in the four months of fiscal 1981 that it has been assigned to this Bureau:

Registry Office	Exempt Transfers	Taxable Transfers	Taxes Assessed
Boston	23,603	31,575	$ 7,645,066.21
No. Attleboro	962	3,330	535,024.20
Quincy	7,274	19,655	2,951,120.62
Watertown	7,215	16,725	3,204,803.10
Woburn	20,782	25,365	4,105,310.31
Boston Boat Division	1,150	4,189	426,408.21
Totals	60,986	100,839	$18,867,732.65

The large number of exempt transactions is due primarily to purchases by leasing companies which are authorized by statute to purchase for resale those vehicles which are to be used exclusively for leasing or renting purposes.

The Cambridge office of this unit collected $719,592.86 in taxable transactions from March first through June 30, 1981.

In the same period this office also collected $295,014.04 from taxpayers who had issued a total of 1,263 protested checks in payment of their sales tax liability.

$162,634.65 in delinquent taxes was collected from taxpayers who failed to file returns during the year.

971 motor vehicle excise tax abatements amounting to $57,964.74 were also processed by this Section. These abatements apply to vehicles which have no principal place of garaging within the Commonwealth but are registered for

use on our highways. The excise tax on such vehicles is payable directly to the state.

Off-Line Billing Section

This unit prepares bills which are not directly controlled by the Department's computer.

These assessments are initiated by the Audit and Compliance Bureaus and they relate to either deficiencies or delinquencies in Sales, Meals or Room Occupancy taxes. Over 2,600 bills amounting to over $17,000,000 were prepared.

Fiscal 1982 Goals

We expect to expand the Motor Vehicle Unit by creating a viable out-of-state audit force to determine accountability for sales or use taxes due on vehicles, boats and aircraft purchased for use in Massachusetts. The Department has recently developed a liaison with taxing authorities in other states in this regard. With additional personnel and adequate training it is anticipated that tax revenue will greatly increase, especially in the category of documented boats.

We hope to develop a closer working relationship with the Registry of Motor Vehicles in order to help us to more effectively control a serious problem regarding uncollectible checks issued in payment of sales taxes on motor vehicles.

— **Charles H. Curran**

SPECIAL INTELLIGENCE BUREAU

The Special Intelligence Bureau is responsible for the investigations of possible criminal violations of the tax laws and recommending appropriate criminal sanctions when warranted.

The mission of Special Intelligence is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws of Massachusetts and to administer the law with uniform fairness and impartiality.

The Cigarette Enforcement Unit, along with the U.S. Treasury Bureau of Alcohol, Tobacco and Firearms produced the following results in the cigarette smuggling area:

Carlton R. McClanahan

Full Scale Investigations	20
Arrests	15
Convictions	14
Pending	1
Unstamped Cigarettes Seized and Forfeited	6,100 ctns.
Receipts from Sales of Contraband	$16,175.
Tax Stamp Sales on Contraband	$7,700.
Projected Annual Recovery of Cigarette Tax Losses from these Cases	$210,000.
% Increase in Cigarette Tax Revenue Compared to Fiscal Year 1980	1.5%

Now in its second year of operation, this Unit has expanded enforcement into the investigation and prosecution of criminal violations of the Special Fuels Statutes. There are currently six (6) of these cases open in this Bureau, in various phases of investigation and/or litigation. Two of our investigators successfully completed the Police Officer Training Program at the State Police Academy and were designated Special Police Officers by the Commissioner of Public Safety.

In an attempt to measure revenue losses resulting from cigarette smuggling from border states, a program of surveys was conducted with the Bureau of Alcohol, Tobacco and Firearms. In two of these surveys approximately $2,000,000 annual cigarette tax revenue loss was identified as a result of this so called "casual smuggling".

In addition, we have continued our awareness and assistance program with the public, industry, and law enforcement agencies. This has been accomplished by seminars, mailings, personal meetings and a toll-free telephone reporting hot-line.

In both our Cigarette and Special Fuels investigations we have been provided invaluable assistance and cooperation by the Cigarette Excise Section and the Motor Fuels Section of the Excises Bureau.

Other criminal tax investigations conducted by Special Intelligence and prosecuted by the Department of the Attorney General accomplished the following for the year:

Cases Referred to the Attorney General	58
Accepted for Prosecution	53
Taxpayers Indicted	27
Cases Pending Presentation to the Grand Jury	26
Court Fines Imposed	$9,300
Preliminary Investigations Conducted and Closed for Lack of Criminal Prosecution Potential	20

Tax liabilities in the above cases were as follows:

Withholding	$262,110
Income	59,581
Meals	376,836
Sales	157,236
Special Fuels	18,000
Corporate Excise	2,883
Total	$876,646

In addition, one case investigated as a result of Motor Vehicle Sales Tax violations resulted in 27 indictments and subsequent convictions on charges of larceny, RMV-1 alterations and alterations of Certificates of Title.

This Bureau also is responsible for receiving, screening and controlling citizen's complaints of potential tax violations. In this fiscal year, 73 of these complaints were received, evaluated and either investigated, referred to another Bureau or rejected for lack of substance. In accordance with the Federal/State Agreement on the Coordination of Tax Administration, all citizen's complaints received are also forwarded to the Internal Revenue Service on a quarterly basis.

Fiscal 1982 Goals

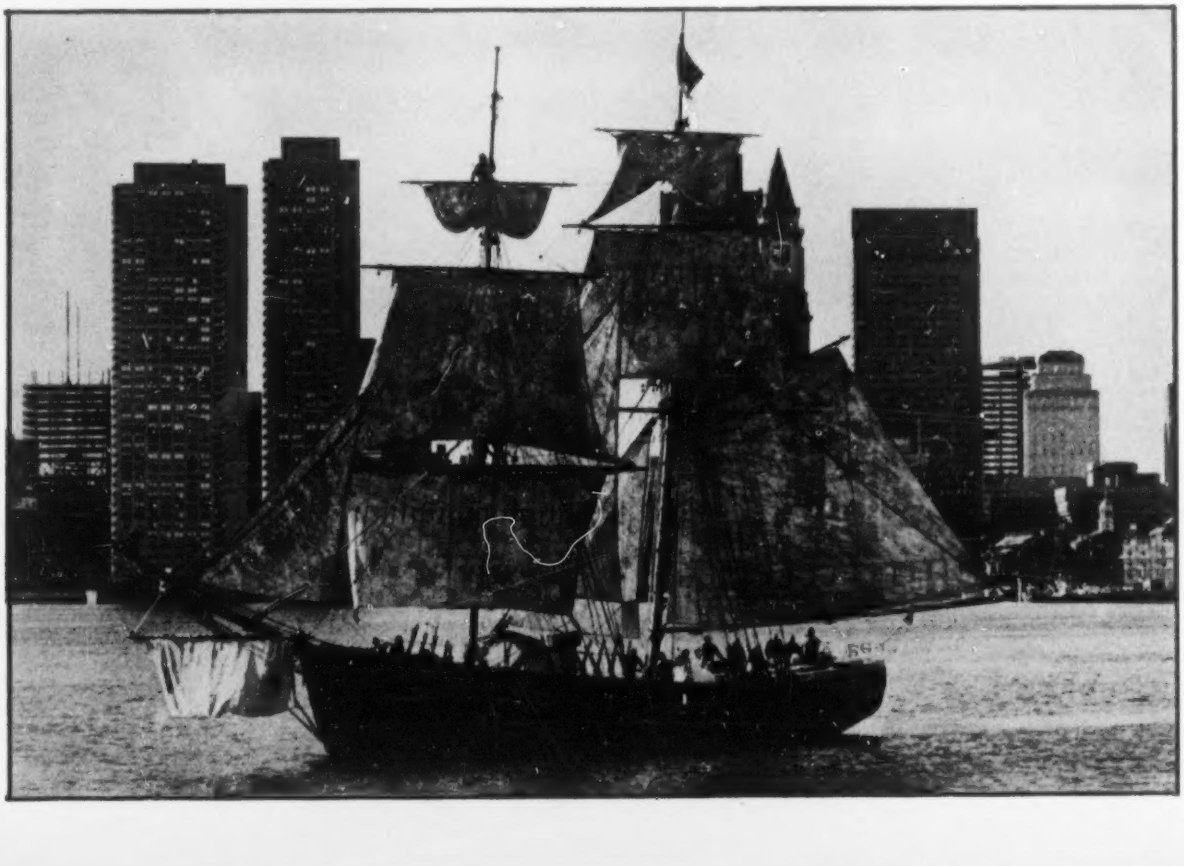
The recruitment, development, and retention of personnel with skills in accounting, taxation, and criminal investigative techniques.

Increased involvement in Special Fuels Tax enforcement.

The creation and maintenance of relationships with other Bureaus that will stimulate an interest in criminal tax enforcement, insure a high quality referral program and, by deterrent effect, achieve an improvement in voluntary compliance by the taxpaying public.

— Carlton R. McClanahan

BRIG BEAVER II, BOSTON TEA PARTY SHIP, BOSTON HARBOR



DEPUTY COMMISSIONER

Division of Processing

The Mission:

To assist the Commissioner in the coordination and direction, as a Deputy Commissioner in the chief office of the Processing Division which includes the Data Services, Revenue Accounting, and Records Management Bureaus.

Coordinates the mailing, receipt, pre-audit, deposit, and billing of all tax returns.

Directs, coordinates, evaluates, and updates all new systems in a data processing environment.

Exchanges the information and updates procedures in processing with the Internal Revenue Service and other state agencies.

Reviews all laws, regulations, and directives to insure that internal control and financial systems are implemented properly.

Plans, designs, and coordinates all financial reporting and systems for the Department of Revenue.

Coordinates the accounts receivable and financial management systems for the Department.

Coordinates the analysis and studies on the effect of new accounting developments. Directs the documentation of procedures for revenue deposits and payments.

Coordinates the system acceptance testing of new or revised computer applications on financial management systems and also suggests computer applications of these systems.

Coordinates the preparation of weekly, monthly, and annual collection reports with prior year comparison.

Coordinates the implementation of filing systems, color coding, and internal organization of the files.

Coordinates the housing of six years of tax returns in-house and off-site storage.

Coordinates and implements the documentation for destruction of tax returns after six years.

Coordinates and implements history of tax records on hand copy, microfilm or magnetic tape.

George Osganian

Coordinates space planning, maximal use of existing space and alternatives for space shortages.

Fiscal 1981 Major Accomplishments

The Division of Processing made giant strides forward in fiscal 1981.

During the summer, Commissioner Hampers signed a contract with Boston Safe Deposit and Trust Company for a Lock Box System which will provide the state with an additional $2.2 million a year in interest from bank deposits of tax collections. This is interest that otherwise would have been lost. Now that we deposit money faster, we will continue to benefit from this new found interest.

The bank is responsible for picking up all business tax returns and checks for meals, sales, rooms and withholding taxes available in the Post Office at midnight, 2 a.m. and 6 a.m. The lock box system guarantees that all pickups will be deposited by noon every day and that the Department of Revenue will receive credit within the first 24 hour period.

In conjunction with this new system, cash flow in our nine district offices and four multistate offices is also on a daily basis. They are now using the newly installed Burroughs Transmission Facsimile machine, an electronic visual and mechanical system to transmit information instantaneously. As a result these offices now deposit tax collections by 3 p.m. every day in local banks and transmit the information to Boston for immediate credit and the start of accrual of interest. The facsimile machine also provides for transmission from Boston to these offices copies of returns and other documentation necessary to daily operations. We are saving an estimated $125,000 in telephone and postage costs per year because of this new system.

In another important area, we are well on the way to the solution of a persistent problem, that of abatements. We have implemented a central abatement system using individual income tax returns in a pilot program.

Briefly, it works this way:

Claims are date-stamped and reviewed for correctness. They are separated into processable and unprocessable (having insufficient information) categories. We have a tracking system which captures all data from all claims and enters it into the computers. This operates on a first-in, first-out basis, which is fair to everyone. The claims are assigned to the Assessing Bureau for disposition -- approval or denial.

Our system requires moving all abatement claims within a 90-day period from the time the claims are initiated. Average time for completion of abatement claims has been cut down from eight months to 90 days. Our equipment automatically calculates interest and adds it to the refund if interest is due on income tax refunds. This speeds up the refund process by four to five weeks, realizing more savings on interest payments by the Department of Revenue.

Fiscal 1982 Goals

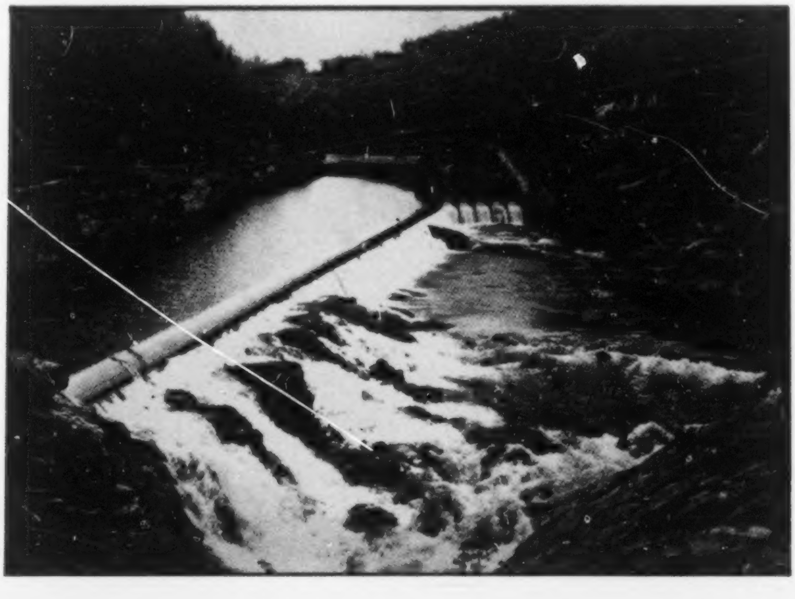
We plan to be able in 1982 to use the lock box system for other purposes. Legislation is being filed to incorporate into the system annual individual estimated income tax payments and corporate estimated payments, currently 200,000 and 25,000 respectively.

Among our planned efficiencies for 1982 will be implementation of a single individual income tax form for all taxpayers. No longer will there be a long and a short form. This will ease filing for all taxpayers.

We will also have in place a new mail opening system. This will implement a module which will open three sides of envelopes at a sustained rate of 30,000 pieces of mail per hour. From there the mail will go to an extractor machine which will open each envelope in the final process of removal of returns. This translates into one operator coding the work of 60 persons and a savings for the Department of Revenue of $282,000. One operator will be able to extract 2,000 documents and checks per hour.

— George Osganian

SWIFT RIVER SPILLWAY, QUABBIN RESERVOIR



DATA SERVICES BUREAU

The Data Services Bureau acts as a service center for the Department. In general, the Bureau is responsible for:

1. Preparing and mailing of all tax returns and individual refund checks.
2. Receiving all incoming mail.
3. Opening and establishing standards for incoming mail.
4. Screening and pre-auditing all tax returns.
5. Preparing checks for deposit and tax returns for Data Entry.
6. Data Entry.
7. Assigning accounts receivable and non-filers for collection on a 30 - 60 - 90 day aging basis.
8. Computer operations.
9. Systems and Programming.
10. Capturing data for Wage Reporting System.

1,298,000 short form booklets and 1,305,000 long form booklets are prepared by Data Services for mailing and sent to an outside firm. All Business Tax returns for Sales Tax, Meals Tax, Room Occupancy Tax and Withholding Tax are prepared for mailing by the Bureau.

The Data Services Bureau for fiscal 1980, issued 1,800,000 refund checks to individual taxpayers for a total of $301,000,000. For fiscal 1981, the Data Services Bureau issued a record breaking number of refund checks totaling 1,820,000 to individual taxpayers for a total of $225,000,000.

On the due date of the filing of the Individual Tax Returns, April 15, 1981, the Data Services Bureau received 1,100,000 Individual Income Tax Returns which included 600,000 payments, 75,000 returns without remittances and 425,000 refunds. Payment returns were accelerated and deposited in the bank by May 1, 1981.

The following is the number of returns and filing frequencies for all Business Taxes:

	Weekly	Monthly	Quarterly	Annual
Withholding	7,300	29,700	40,400	41,800
Sales	2,800	61,800	45,000	28,000
Meals	1,067	17,500	N/A	N/A
Rooms	135	1,100	N/A	N/A

Phyllis O'Halloran

Mail Packet System

Two (2) years ago, due to the cost of postage, the Data Services Bureau implemented a packet system for all Business and Individual Taxes. This system has effected a cost savings in postage of $35,000 annually.

Withholding Tax, Sales and Use Tax, Room Occupancy Tax and Meals Tax returns, prior to the packet system, were mailed every month. Under the packet system, three monthly returns, return envelopes and taxpayer copies are sent in each Business Tax packet.

All short form and long form filers now receive an annual packet for filing their tax returns.

All Individual Estimated filers, prior to the packet system, were mailed Individual Estimated tax returns on an installment basis (four times per year). Under the packet system taxpayers receive all four payment vouchers, return envelopes and taxpayer copies in an Estimated Tax packet.

All Corporation Estimated filers, prior to the packet system, were mailed Corporation Estimated tax returns twice per year. Under the packet system taxpayers receive four payment vouchers, return envelopes and taxpayer copies in a Corporation Estimated Tax packet.

Each year an updated magnetic tape is produced for the Individual Taxes (long form and short form) Declarations and the Corporation Estimated Tax. The magnetic tape includes taxpayers' name, address and social security number. An updated magnetic tape for the Corporation Estimated includes corporate name, state, account number and Federal Identification number.

The tape is supplied to a vendor chosen annually by bid, who prints the packet form, imprints the address information and mails the form directly from the manufacturing plant.

Mail is received at the Department and pre-sorted according to Post Office Box Numbers which correspond to specific taxes and payment amounts. Mail is sorted and opened using a system designed to open mail containing the largest payments first. Actual cutting open of mail is done with an electronic cutter which opens and documents individual pieces of mail at a rate of 10,000 per hour. Once mail is sorted by priority, individual envelopes are emptied and classified according to category: (1) tax returns with remittances, (2) tax returns without remittances and (3) correspondence.

After mail opening, all tax returns are reviewed for completion, changes in name, address, account number etc. The returns are also sorted for numbering in categories of:

a. Capital Gains
b. Profit and Loss Statements
c. Wages

Tax returns and bills filed with a remittance are sent four times per day to the Cash Flow Unit. Two cash flow machine operators prepare tax documents and checks for processing. The cash flow machine used to process card returns, numbers each check and return, microfilms both sides of each piece, endorses the check for deposit, and separates the checks and returns into two groups. All 8½ x 11 inch tax returns with remittances are processed on a cash flow machine which numbers the return and the check, and groups the returns for processing. Checks are ready for immediate deposit and returns are ready for immediate processing when they leave the cash flow area. Each machine is capable of processing 60,000 items daily, using two operators.

The procurement and funding of a bank operated "LOCK BOX" Depository System for collection and deposits of Business Taxes, namely Withholding Tax, Sales Tax, Meals Tax and Room Occupancy taxes has been implemented.

A one-day turnaround of processing business tax returns and payments will earn, based upon the current interest rates, $1,600,000 annually.

Employees assigned to mail opening are being reassigned to revenue producing tasks in extracting and keying data from the Federal Exchange Program.

Tax information is processed in a Data Entry environment. The system of Data Entry varies according to the type of return. The 2,603,000 Individual Income Tax Returns received annually are entered into an Income Tax Master File using 95 on-line terminals. The Income Tax Master File is updated constantly, and operators of each terminal are able to retrieve information relative to accounts in the Income Tax, Fiduciary and Estimated Income Tax areas.

Computer terminal operators enter Item numbers and amounts from each return and schedule and the tax is computed automatically. If the refund amount shown on the return is within $3.00 of the tax assessed by the computer, the case is transmitted to a disk, which is used to process a refund check. Any return which varies by more than $3.00, and all other returns which show a zero balance or reflect other errors are sent to the Post Audit Unit. This Unit resolves an error related to on-line terminal processing. Every morning a computer-generated listing by document number and Social Security Number is assigned to the Post Audit Unit. Cases are aged daily for a first-in, first-out flow of work.

On-line computer terminals are used throughout the Department in the following ways:

Name of Bureau	Number of Terminals	Purpose
Revenue Accounting	2	Retrieval of accounts receivable file-verifying payments, abatements and refunds
Taxpayer Assistance	11	Retrieval of information from Income Tax Master File and Business Tax Master File.
Data Services/Data Entry	60	Capturing of on-line data.
Data Services/Data Entry	12	Post Audit of on-line error corrections.
Data Services/Central Registration	6	On-line registration of new accounts and changes to existing accounts.
Data Services/Wage Reporting	2	Retrieval of information.
Records Management	3	Retrieval of individual accounts.
Special Intelligence	1	Research cases for criminal prosecution.
Compliance	11	Review and enforcement of accounts receivable cases.
All District Offices		Retrieval of information from Income Tax Master File and Business Tax Master File.
Hyannis	1	
Brockton	2	
Fall River	1	

Lowell	2
Salem	1
Fitchburg	1
Worcester	2
Springfield	2
Pittsfield	1

Business tax returns and miscellaneous jobs are processed using a "key to disk" system composed of 22 terminals and a minicomputer. Returns and remittances are assigned from the Cash Flow Unit to the Data Entry Unit in batches of 100. The checks and documents are balanced and a tape is produced which is used to generate a deposit register. This process is done on a 24-hour basis to expedite cash flow.

The Data Services Bureau maintains a computerized on-line trial balance Business and Income Tax Receivable file. Each month a cut off date is chosen, and an accounting is made of bill payments, abatements and uncollectable accounts. For purposes of internal control, the Revenue Accounting Bureau takes a trial balance in parallel with the Data Services Bureau. Accounts receivable, current tax due cases and "non-filers" are assigned to personnel of the Compliance Bureau by this section.

The responsibility of the Bureau is the computer center at 100 Cambridge Street, which is a Sperry Univac 1100/82. The Data Services Bureau has a full staff of Systems Analysts and Programmers who are responsible for designing new systems, projecting and planning for new systems, and maintaining and upgrading existing systems.

The Department has implemented a Wage Reporting System and the Data Services Bureau is responsible for mailing out all Wage Reporting reports on a quarterly basis, opening, screening, accepting magnetic tapes and capturing the data from these reports.

The data collected by the Department is matched against the files of Welfare, Division of Employment Security, Veterans Services and Retirement Boards, on a quarterly basis to detect fraud.

Under the terms of the Federal-State compact, the Department exchanges information with the Internal Revenue Service. In December of each year a comparison is made between the Department Income Tax File and the Internal Revenue Service Master Income Tax File. Cases in which it appears that a return was due and not filed, or in which a discrepancy of figures is apparent, are turned over to the Compliance Bureau for enforcement.

The Data Services Bureau has implemented the capturing of all totals from Schedule A, for 351 cities and towns for the Division of Local Services.

On June 23, 1981 the Department and Burroughs Corporation entered into a contract to install a facsimile

DOR'S SALTONSTALL BUILDING AT LEFT

communication system in the Department.

The facsimile transmission machines have been delivered to the nine District Offices and the pilot program is now underway with the Lowell District Office, the Los Angeles Multistate Office and the Corporations Bureau to implement the following procedures:

1. Keeping the payments separated by tax.
2. Depositing all monies in a local bank daily.
3. Transmitting deposit registers daily over telephone lines to the Revenue Accounting Bureau as well as transmitting tax information and returns.

Fiscal 1981 Major Accomplishments

1. Centralized abatement system for Individual Income Tax has been completed.

2. The Sperry Univac 1100/12, 524 K Words has been removed and replaced with the upgraded Sperry Univac 1100/82.

3. The conversion effort by the Systems and Programming personnel of the Data Services Bureau has been completed, and the enlargement of the Computer Room to house the 1100/82 has also been completed.

Fiscal 1982 Goals

In connection with mail opening and cash flow, the Data Services Bureau for the next filing period will implement a mail system machine which will completely open envelopes on three sides through a P.F.S. (Patented Paper Fiber Separation Process). The output capacity, at a rate of 30,000 per hour, will enable the Data Services Bureau to extract mail faster.

Twenty mail system extractors will be implemented for the filing period. The extractor is operated by one individual. The mail which is opened on all three sides and contained in its own basket is placed on the extractor. Using a vacuum transport system each envelope is completely opened and laid flat with its contents always in view of the operator. The operator's hands are free to work comfortably with removing the returns and checks. All empty envelopes are automatically folded and stacked in a self-contained basket for simple disposal.

Annual booklets for weekly filers for Withholding Tax, Sales Tax, Meals Tax and Room Occupancy Tax will be implemented in fiscal 1982. Under the current system weekly filers receive 14 payment cards per quarter and a reconciliation on the quarter's end. Under the new weekly system for Withholding Tax, Sales Tax, Meals Tax and Room Occupancy Tax the taxpayer will receive 52 payment cards and four reconciliations in one booklet. It is anticipated that this will be a cost savings in postage of $75,000 annually. The quarterly filers for Withholding Tax and Sales Tax will also receive an annual booklet which will include four quarterly returns. Under the present system the Data Services Bureau mails out quarterly returns every quarter. A cost savings of $18,000 is anticipated.

— A. Phyllis O'Halloran

MARTHA'S VINEYARD LOBSTER POTS

RECORDS MANAGEMENT BUREAU

In August 1980, the Reference Section of the Data Services Bureau was reorganized and became a separate Bureau of Records Management. The function of this Bureau is to retain necessary records in an organized, orderly manner and to retrieve records requested by Department personnel in need of information or documentation. This Bureau is a service bureau that functions to assist all other bureaus in the Department.

The Bureau has organized the structure of its operation into two sections:

1. Income Tax Section
2. Federal Change and Business Tax Section.

Each section is under a supervisor, and their duties are similar in the sense that their function is to research and retrieve tax-related documents.

Fiscal 1981 Major Accomplishments

1. Researched and documented a Department of Revenue Records Disposition Schedule. This was the principal task of the Bureau as assigned by Commissioner Hampers and Deputy Commissioner Osganian. The assignment entailed researching each and every document used in the Department of Revenue, and discussing them with the appropriate Bureau Chief to determine the necessary period of retention, retirement, and the proper date of destruction. With a tremendous effort by Records

The Boston Massacre, March 3, 1770

Nicholas Dibitetto

Management personnel and complete cooperation from Department personnel, this Disposition Schedule was completed in May 1981. After review and changes by Commissioner Hampers, the final draft was accepted. The Schedule was put in book form and printed. The first edition has been distributed to all Department Bureaus, and to date destruction or disposal of records from the Compliance, Revenue Accounting, Corporations, and Data Services Bureaus has been completed. This was a necessary accomplishment because it resulted in a more efficient records retention and disposal system, thereby eliminating the retention and storage of unnecessary or outdated tax records.

2. Removed all necessary tax related records from warehouses in Roxbury, and Grafton. All of these records have been consolidated in our records storage facility in Westborough. The Westborough facility is now functioning and, with the assistance of Data Services personnel in that location, this Bureau can retrieve 1975-1976-1977 tax-related returns within two days.

3. Reduced the number of Department personnel that have access to the tax returns stored in this secured area. This was accomplished with the cooperation of the Internal Security Bureau and all Bureau Chiefs in the Department. The Records Management personnel have made the extreme effort to satisfy all the requests for information, thereby eliminating the need for non-Bureau personnel to be in this restricted area.

4. Designed and developed a Request for Information Form. This form is now used primarily by the Compliance Bureau for lien and levy information requests. With the use of this form, the necessity to remove hundreds of tax returns from the area has been eliminated. Records Management personnel view the original document and relay the requested information to the requesting party on the same request form. Experience shows that this Bureau can provide this information on the same day the request is received.

5. Completed the tremendous task of reducing a case backlog of 27,000 cases down to the present zero. This was accomplished by the Records Management Bureau Federal Change Section while keeping pace with all current incoming cases from the Internal Revenue Service.

6. Developed and instituted a new Form RM-4, Document Charge-Out Control Card. This is a three-part charge-out that eliminated duplication of writing by requesting party and Records Management personnel. It is a three-part form that is separated to become (1) a charge-out that remains in place of original document, (2) a copy that is attached to the charged-out document and (3) a copy for control file. Upon refiling of document, all three parts are reattached and prepared for disposal.

Fiscal 1982 Goals

1. Move into and establish an operational Records Room in our Cambridge office.

2. Have 1978 Income Tax records, 1975 through 1978 Business Tax records and 1975 through 1978 Estimated Tax records available in this new location.

3. Research the Department's mailing procedure and, in conjunction with Post Office personnel, develop and implement a more cost efficient system.

4. Remove all records from storage in Spry warehouse for visual inspection. Separate and file records that must be retained and destroy all other material in accordance with the Department of Revenue Disposition Schedule.

5. Work in conjunction with Estate Tax Bureau personnel to locate and determine the records that can be destroyed. Destroy records in accordance with the Disposition Schedule. Relocate Estate Tax records for open years in a location readily accessible for retrieval.

6. Coordinate a system for transporting records between the Cambridge office and Boston office on a basis frequent enough to satisfy the needs of all Departmental functions.

— Nicholas Debitetto

REVENUE ACCOUNTING BUREAU

The Revenue Accounting Bureau is responsible for the accounting, financial analysis, and reporting of all taxes, fees and miscellaneous revenue administered by the Department of Revenue. Operations of the Bureau are carried out by the following units:

Administration Unit

Prepares receipt vouchers for the State Treasurer and Comptroller by Fund and Receipt Account Number and reconciles them with the Comptroller's Monthly Statement of Revenue.

Compiles, prepares and distributes weekly, monthly, and annual revenue reports as well as selected refund and/or deposit data upon request from various Department officials.

Pays vouchers and reconciles the travel, postage and petty cash expenses.

Reconciles all refund accounts and advances from the State Treasurer.

Assists in the computer conversion of accounts receivable and updates the Department's accounting system in conjunction with the Comptroller and State Treasurer.

Participates and cooperates in the annual audit by the State Auditor.

Prepares operational guidelines for Bureau employees to carry out their assigned duties.

Cash Deposit and Analysis Unit

Prepares all Departmental revenue for deposit, controls wire deposits and analyzes them in detail.

Refund Unit

Organizes, calculates interest, prepares and vouchers refunds to the Comptroller, Executive Council and State Treasurer.

Prepares, types and mails all refund checks (other than automatic Income Tax Refunds).

Answers telephone inquiries from taxpayers, relative to refund checks.

Voids and prepares lists of post office returned checks to be recorded in the bank's computer.

Ledger Unit

Maintains Accounts Receivable Ledgers on each type of revenue or outstanding tax.

Edward J. Fitzgerald

Protested Check Unit

Collects, maintains accounts and liability referrals on protested checks.

Receiving Teller Unit

Receives all cash payments and revenue not processed through the Data Services Bureau.

Abatement Control Unit

Logs, assigns numbers to and dates all approved Commissioner's abatements as well as interoffice transfers and accounting adjustments.

Fiscal 1981 Major Accomplishments

Prepared for and deposited the largest monthly revenue total in the history of the Department, $494,275,000.

Largest annual revenue deposited $4,484,000,000.

Prepared a Request for Proposal for mini-computer accounting system for revenue reports to the Comptroller and Treasurer. Participated in the selection process of a successful vendor to fulfill the technical and cost specifications of such proposals. The system will expedite reports which have taken days to do manually.

Prepared a District and Multistate Direct Deposit program utilizing facsmile transmission equipment to forward reports on revenue deposited at each local office daily. Participated in the request for successful vendor to fulfill the technical and cost specifications of such proposals.

Corporation Ledger

Added additional personnel to reduce the backlog of posting to corporation ledger cards, and to complete requests for good standing certificates for corporations.

Inheritance and Estate Ledgers

Provided assistance and practical support for compliance activities in the Inheritance and Estate Tax areas. Started microfilming completed Inheritance Tax cases going back as far as 1937.

Lock Box System

Administered the revenue receipt and recording procedures of the weekly payment system. Interfaced with the office of the State Treasurer as to electronic transfer of funds, their fund allocation and availability of good funds as deposited. Accounted for the receipt of $1,044,133,600 in weekly payments. Received and installed micro-fiche readers to file and retreive weekly payment deposit data.

Financial Report

Completed the 1980 Financial Report of the Department of Revenue detailing budgetary summaries, general ledger balances, receipt account totals, and outstanding accounts receivables.

Fiscal 1982 Goals

To implement our new accounting system within six weeks of the start of the fiscal year.

To prepare for the implementation of the District and Multistate Direct Deposit Program. To work with and advise district and multistate employees in the proper preparation and recording of deposit data, and the transmission of such records via facsimile transceivers.

To update refund section equipment in order to automate the preparation and typing of abatement and overpayment checks, and interest calculations thereon.

To prepare for a possible interest rate change due to Chapter 27, Acts of 1980. The present rate of 12% may change effective February 1, 1982 if the rate set is adjusted on or before October 15, 1981, under existing provisions of law.

To propose legislative recommendations clarifying interest due on demand notices, allowing refund of duplicate registration fees, penalty for failure to file and pay weekly payments, reimbursement for administrative costs in collecting Urban Redevelopment Excise for municipalities, and authority to issue automatic refund checks with or without a budget being finalized.

Fiscal 1981 Statistics

Wire Deposits		1980		1981
Cigarettes - 16 Banks		$143,803,282.34		$148,515,872.82
Sales - Motor Vehicles - 35 Banks		$101,916,554.16		$132,310,377.02
Lockbox Withholding (New)		—		$903,616,138.87
Lockbox Sales & Use (New)		—		$131,816,817.25
PROTESTED CHECKS:	(10,516)	$ 5,556,761.38	(11,710)	$ 6,278,335.79
TRAVEL CHECKS:	(5,785)	$ 309,998.26	(6,747)	$ 422,914.09
POSTAGE:		$ 1,222,000.00		$ 1,260,000.00
Abatements and Overpayments:				
Volume of Checks of Major Taxes		1980		1981
Income		20,297		21,185
Withholding		3,996		4,163
Business Corporations		13,621		14,176
Sales & Use		6,199		6,429
Largest Dollar Volume				
Business Corporations		$ 55,258,997.46		$ 64,667,966.95
Income		$ 6,156,018.20		$ 5,483,224.62
Stop Payments	Number	Amounts	Number	Amounts
Automatic Refunds	2,870	$369,730.76	2,923	$386,242.12
Abatement Refunds	51	$ 64,107.23	55	$251,092.14
Motor Fuel Refunds	1	$ 55.64	1	$ 68.43
Grand Totals	2,922	$433,893.63	2,979	$637,402.69
GROSS DEPOSITS		$4,118,493,051.97		$4,483,953,000.87
Refunds		$ 301,115,266.97		$ 301,513,473.90
Net Revenue		$3,817,377,785.00		$4,182,439,526.97

— Edward J. Fitzgerald

DEPUTY COMMISSIONER

Division of Operations

The Deputy Commissioner, Operations Divison, coordinates, directs and evaluates the operations of the Assessing Bureau, the Estate Tax Bureau and the Taxpayer Assistance Bureau. By delegation from the Commissioner of Revenue, the Deputy Commissioner sets the Tax Policy in the Inheritance and Estate Tax area and is the final appeal authority in these areas. He coordinates cross functional activities between the Operations Division and other Divisions, manages and modifies procedures of the different Bureaus, determines training needs, develops and analyzes reports from the Bureaus to the Commissioner of Revenue and reports directly to the Commissioner of Revenue. In addition, as First Deputy Commissioner, he performs special projects tasks assigned by the Commissioner.

John B. Lucozzi

Fiscal 1981 Major Accomplishments

Initiated data processing in the Assessing Bureau as to abatements and in the Estate Tax Bureau as to controlling of cases, inventory and case status.

Concluded the functional reorganization of the Assessing and Taxpayer Assistance Bureaus from the categorical functions previously existing.

Coordinated Taxpayer Assistance during the filing season with the Internal Revenue Service in various locations throughout the Commonwealth and expanded this service to new locations as the need was manifested.

Initiated new training programs to meet the net functionalization and needs of the new tasks assumed by the various Bureaus.

Fiscal 1982 Goals

To expand the application of data processing so as to expedite the processing of cases both in the Estate Tax Bureau and the Assessing Bureau.

To expand audit coverage in the Estate Tax Bureau in the event that the proposed Federal Law change eliminates the current audit backup reduction totally.

Expand training programs to keep pace with rapidly changing tax law.

—John B. Lucozzi

ASSESSING BUREAU

The Assessing Bureau is responsible for the operation of the following sections:

Installment Sales Section

The function of the Installment Sales Section is to instruct taxpayers and their representatives in the procedure to be followed when electing installment method in line with Massachusetts General Laws, Chapter 62, Section 63, and the correct manner of reporting same. Permission must be granted in order to report on the installment method. Since security is required, all back-up work is done (figuring, computations, etc.) and notices are sent under the signature of the Chief of Bureau. Once security is posted with the Bureau, a taxpayer's file is set up and an accurate record is kept each year crediting a taxpayer's installment reporting and checking out the entire return for correct reporting. If the return is not in order correspondence or assessment notices are sent correcting said errors.

Partial release of securities are made in intervening years with full release being made when an installment gain has been fully reported and a taxpayer's file is in order. Banks are notified of said release and the file is closed out.

1,920 installment sale cases are currently on hand, an increase of 67% over the last fiscal year.

Corporate Trust and Form 180 Clubs Section

The Corporate Trust Section handles the review and audit of all corporate trust returns (Form 3F), which are filed according to Chapter 62, Section 8 of the Massachusetts General Laws. Approximately 5000 Form 3F's are filed annually. The Section handles all inquiries from taxpayers, accountants, and lawyers on proper filing procedures and tax treatment, especially concerning Department treatment of liquidations. Correspondence from the area generates both assessments and abatements as merited.

The Section also handles approximately 700 form 180s for certain exempt organizations filing under Chapter 180. This form covers the excise tax on the gross receipts from sale of alcoholic beverages. Information is also provided for certain unincorporated organizations not in business for profit, which file on Form 3M.

Abatement Section

The Section acts as an arm of the Commissioner by:

(1) Reviewing applications for abatement submitted by taxpayers who:
  (a) made an error on their tax return.
  (b) have been audited by the Department and wish to formally appeal such audit.
  (c) are appealing on legal issues.

(2) Corresponding with taxpayers, or their representatives, by either mail, phone or personal interview.

(3) Holding hearings on complex appeals.

(4) Submitting recommendations on cases appealed directly to the Appeal and Review Bureau.

(5) Issuing denials in the name of the Commissioner.

As of April 1, 1981, verification of Sales, Use, Meals and Room Occupancy Tax abatements has been assigned to this Bureau.

Fiduciary Section

The Section is responsible for all activities relating to the filing of Form 2 returns by executors, administrators, trustees, guardians, conservators or other fiduciaries. These activities range from assisting taxpayers in the preparation of returns, personally and by telephone or correspondence, and examination and interpretation of wills, trusts and other legal instruments, to examining, auditing, assessing, computing, billing and warranting, and actions to insure filing of delinquent returns, and preparation of closing documentation.

Year-round activities of the Section include interviews and conferences with attorneys, bank officials, accountants and taxpayers in person, by telephone and by correspondence.

The work load of the Section has increased dramatically, with approximately 115,000 returns on hand.

Approximately 30% of the 1981 returns will be mere information returns pursuant to Chapter 510, Acts of 1976. Grantor-type trust income will be reported and taxed on the Grantor's individual Form 1, and the Grantor-type trust Form 2 will be an informational return.

Joseph F. Guelpa

Assessment Section

The Assessment Section has the responsibility of:

(1) reviewing and assessing the individual income tax returns, checking them for accuracy and completeness, billing off-line math errors and/or interest and penalties;

(2) corresponding with some taxpayers regarding their returns, or transferring the more involved returns to the respective areas responsible for correspondence or further investigation;

(3) assessing unvalidated prior year returns before they are sent for computerizing;

(4) assessing and/or billing, based on their directives, returns received from Taxpayer Assistance, Audit, Domicile, Matching Project, Abatement and Data Services; and

(5) correlating and assessing original and amended returns.

Federal - State Income Tax Matching Project Section

Commenced operations September 5, 1978. This Section obtains lists of non-filers of Massachusetts personal income tax returns from computer print out of comparison between federal and state filing lists. The raw list of non-filers is reduced by elimination of Fiduciary cases, social security number errors and cases actually filed. The remaining list of names are contacted by letter and telephone to require compliance with General Laws Chapters 62 and 62C. This Section also works in unison with the Federal Change Section relevant to non-filers.

Fiscal 1981 Major Accomplishments

The change in filing Corporate Trust Returns from a numerical batch system to an alphabetical listing by trust continues to be a success. Assessments have increased by 20% over fiscal 1980 figures.

Abatement - the full effect of the new processing techniques which were first put into effect in June 1980 has been felt. There has been a 14% increase in the number of abatements processed during the fiscal year.

STATISTICS

	Fiscal 1980		Fiscal 1981	
Section	Total Returns Processed	Total Assessments	Total Returns Processed	Total Assessments
Installment Sales	1,500	$ 174,839.56	1,269	$ 545,994.32
Corporate Trusts	3,286	718,025.89	4,270	863,782.95
Fiduciary	92,642	530,084.24	51,390	551,004.00
Assessment	53,299	5,843,163.93	44,950	7,732,198.26
*Matching Project	1,229	382,671.01	484	186,033.59
Abatement (Income)	22,983	(a) Granted	26,060	(a) Granted
		6,131,075.30		6,688,113.22
		(b) Disallowed		(b) Disallowed
		251,815.64		626,827.47
As of April 1981:				
Sales Tax Abatement	1,968	812,899.78		
Meals Tax Abatement	825	168,415.91		
Room Occupancy	375	88,205.39		

In addition, $161,109.03 was collected on error credits, interest and penalty charges for the three month period.

*Matching Project phased out as of February 1981.

Fiscal 1982 Goals

The transformation from the categorical Income Tax Bureau to the functional Assessing Bureau is currently 95% completed with the incorporation of the Sales, Use, Room Occupancy and Meals Tax Abatement Section. Our goal is to reduce clerical detail in order to devote more time to auditing returns. We intend to make maximum use of the new computerized income tax abatement system. We will fully utilize information received by the Compliance Bureau relevant to Corporate Trust filings relevant to unreported income and location of non-filers.

— Joseph F. Guelpa

ESTATE TAX BUREAU

The Estate Tax Bureau is responsible for administering Massachusetts Death taxes pursuant to Massachusetts General Laws Chapter 65 through 65C, inclusive. There are two principle death taxes in effect; the Estate Tax, applicable to decedents who die on or after January 1, 1976, and the Inheritance Tax, applicable to persons who died prior to that date.

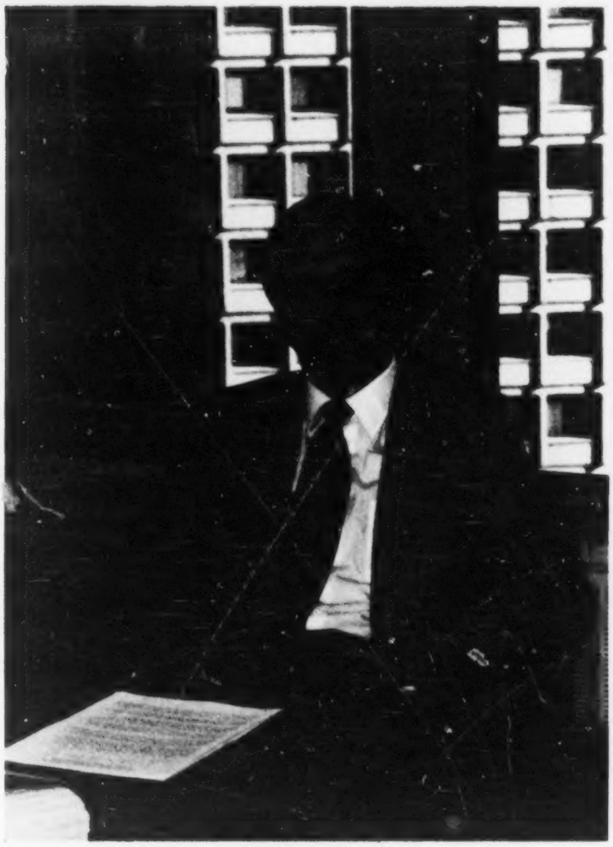
The Bureau is organized into three main sections; Estate Tax Audit, Inheritance Tax Audit and Release of Lien. Each section is headed by an assistant chief. The Estate Tax Audit Section is responsible for the processing of estate tax returns which includes a classification function designed to select cases for audit and the actual audit process. The Inheritance Tax Audit Section is responsible for auditing Inheritance Tax cases and the processing of requests to settle future interest taxes. The Release of Lien Section is responsible for the processing of requests for expeditious releases of liens in both taxes.

Fiscal 1981 Major Accomplishments

The Bureau has continued to improve its processing time for requests for releases of liens and for audits. Every form currently in use has been reviewed and many are in the process of being eliminated or modified. Most notably Form M-706, Massachusetts Estate Tax Return, and the instructions thereto have been rewritten. The revised versions of these documents are easier to understand and to complete. Late in the fiscal year a new data processing system was implemented. This new system will enable the Bureau to control every estate tax return filed. Procedures were written and training classes held prior to its implementation to insure proper safe-guards and its efficient operation.

Fiscal 1981 Statistics

Returns Audited	27,660
Releases Issued	41,352
Closing Letters Issued	26,940
Abatements Processed	408



William E. Halmkin

Fiscal 1982 Goals

It appears that there will be dramatic changes in the Federal Estate Tax Laws this year. As a result the number of federal taxable estates and consequently the number of federal audits will decrease substantially. This will have a negative impact upon the audit support rendered to the Bureau by the Internal Revenue Service. As a consequence, the following actions will be required in the forthcoming fiscal year:

1.) upgrade audit staff with new positions
2.) conduct advance training programs
3.) develop new application for the data processing system designed to give audit support
4.) develop other programs and procedures to fill the vacuum created by the reduced federal audit information.

— William E. Halmkin

The Taxpayer Assistance Bureau has expanded significantly during the past fiscal year in both its personnel and functions. It is rapidly becoming one of the more prominent bureaus in the department due to its constant contact with the general public. The Bureau plans and manages a comprehensive year round taxpayer service program designed to provide full and responsive assistance to taxpayers. The various taxes handled include individual income, partnership, estimated, sales (including meals), room occupancy and withholding taxes.

Primary Functions

Assists taxpayers in the preparation and filing of their returns. It also advises taxpayers of Massachusetts tax rules, laws, and regulations pertaining to Chapter 62 through Chapter 62C and also Chapter 64G and H of Massachusetts General Laws.

Monitors and supervises a statewide tax assistance program during the filing season.

Establishment of an effective and well coordinated work relationship with the Internal Revenue Service, providing joint taxpayer assistance at various Massachusetts locations throughout the Commonwealth.

Maintains telephone "hot lines" and a toll free 800-line for taxpayer questions and form requests. Also, assists taxpayers in a timely and efficient manner with any difficulties that may arise from the filing of an original return, amended return or an abatement claim.

Researches information for Commissioner's correspondence, the Office of Public Information, elected officials, and the District Offices Bureau.

Represents the Department at speaking engagements and tax seminars explaining requirements to file, laws, rulings, and new tax changes. Provides instructors for VITA (Volunteer Income Tax Assistance) and the National Association of Retired Persons in conjunction with the Internal Revenue Service.

The Taxpayer Assistance Bureau is organized into the following sections:

Correspondence Control Section

The Correspondence Control Section maintains strict control over all written inquiries received by the Bureau and provides daily inventory information. All cases assigned to examiners are distributed from this section. This section is responsible for acknowledging all taxpayer inquiries.

Correspondence Section

This section is responsible for researching and responding to all written inquiries regarding questions on tax bills, refunds, filing of amended returns and filing of applications for abatement. It also prepares replies for inquiries received directly by the Commissioner's Office, Office of Public Information, District Offices and from elected officials. A separate inventory is kept on these types of referrals in order to insure turn around efficiency. This section also handles all incomplete individual income tax returns received by the Bureau. Most of the new examiners assigned to this Bureau receive their instruction and training in this section. Certain cases, in which a taxpayer questions the validity of an outstanding liability, are also referred to this section from the Compliance Bureau. All abatement claims received by the Data Services Bureau which require further information before processing are forwarded to this

William F. Kelley

section for correspondence to the taxpayer to obtain the proper information relative to the claim. Notification to the taxpayers of additional assessment are generated by this section.

Taxpayer Interview Section

Services are provided to all walk-in taxpayers in the areas of refunds, collections, abatements and the preparation of income tax returns for all years. Approximately 2,300 requests for income tax extensions are received and forwarded for processing annually by this section. A telephone facility is maintained whereby all inquiries are researched, if necessary, and assigned to an examiner for resolution. This section also maintains a toll free 800 number for the convenience of all taxpayers residing outside the Metropolitan area.

Telephone Information Section

Services are provided for telephone inquiries regarding refunds for individual income tax returns, both resident and non-resident. This section also handles both individual and corporate estimated taxes for current and prior years. The estimated tax group, under certain circumstances, can authorize inter-office transfers of funds from the estimated account. Incorrect refund checks that are returned by the taxpayer are recorded, secured and processed by either cancellation or redeposit. Refunds expected and not received by taxpayers are researched. Taxpayers are then notified of errors and/or resolution. This section also maintains telephone services for non-resident individual income tax inquiries. Special situations involving resident and non-resident returns where taxpayer contact is necessary are expedited by this section. All current year validated returns that cannot be processed by the Data Services Bureau, unless additional information is furnished, are sent to this section. An examiner writes the taxpayer for the necessary information, and once it is received, the return is referred back to the Data Services Bureau for processing. This program is important because in most cases, it eliminates unnecessary billing. Services are also provided to expedite claims for the current tax year which ordinarily required abatements. This service is only performed when concrete documentation is forwarded by the taxpayer.

Sales, Meals, Room Occupancy and Withholding Section

This section registers taxpayers for sales (including meals), room occupancy and withholding taxes. It receives telephone and letter inquiries, and also handles interviews with accountants, attorneys and taxpayers concerning these types of taxes. During the past year, this section took on the work and personnel of the Information and Registration Section of the Excises Bureau. The passage of stricter laws governing vendors at flea markets resulted in over 500 new sales tax registrations in this area. This section also handles a tremendous volume of telephone and written inquiries concerning the recent changeover from monthly to weekly filings for sales (including meals) and room occupancy tax. The Withholding Tax Group is responsible for the resolution of problem cases involving employees who fail to receive wage and tax statements from their employers.

Fiscal 1981 Major Accomplishments

Assisted our Records Management Bureau in first testing and then implementing a new control system for all returns.

Analyzed current instruction booklets and forms for proposed changes which are submitted to the Planning and Research Bureau for consideration. The primary purpose is to try to make the preparation of income tax returns easier for the taxpayer and/or preparer.

Arranged for examiners to attend a VITA instructor training workshop in conjunction with the Internal Revenue Service.

Arranged for examiners to attend Internal Revenue Service Training School.

Provided taxpayers with VITA instruction at 19 locations throughout the Commonwealth.

Provided speakers for television, radio talk shows, tax conferences and seminars located throughout the state. Note: With the cooperation and assistance of WNAC-TV, we offered for the first time ever a television program completely in Spanish explaining filing requirements and instructions for completing a Massachusetts individual income tax return.

Held training classes for employees on new tax changes and rulings. Also examiners received instruction on published letter writing guidelines.

Introduced additional form letters to be used by examiners in answering taxpayers' inquiries. The use of form letters enables examiners to complete more cases thereby increasing efficiency.

Strengthened the returned refund check control system.

Provided the Office of Public Information with answers to media inquiries.

Established a new section to handle Sales Taxes (including Meals), Room Occupancy and Withholding Taxes.

Reduced the Bureau's backlog of taxpayers' inquiries by reorganizing and establishing a work group that worked solely on written correspondence.

Resolved incomplete returns and refund problems quickly with the joint cooperation and assistance of the Data Services Bureau.

Assisted in drawing plans and providing constructive ideas for the Bureau's new second floor location planned for the near future.

Researched incomplete abatement claims for processing by the Data Services Bureau in accordance with the new Bureau function.

Published guidelines for the preparation of 1980 individual income tax returns which were distributed to all personnel involved in our statewide Tax Assistance Program.

Fiscal 1980 Statistics

Telephone calls	288,819
Interviews	10,330
Written inquiries received	38,242
Completed cases	47,208

Fiscal 1981 Statistics

Telephone calls	307,236
Interviews	15,070
Written inquiries received	60,670
Completed cases	61,894

In addition, with personnel from the Assessing Bureau, Audit Bureau, Compliance Bureau and the District Offices Bureau, more than 92,000 taxpayers were provided with personal assistance during the filing period thru April at various temporary offices throughout the Commonwealth.

Fiscal 1982 Goals

To provide personnel with up-to-date information regarding changes in the law, Departmental rulings and regulations, Appellate Tax Board and court decisions.

To enroll tax examiners in Internal Revenue Service tax programs regarding federal income tax changes.

To implement a new telephone answering system, so that taxpayers calling our hot-line during the filing season will not be subject to a constant busy signal.

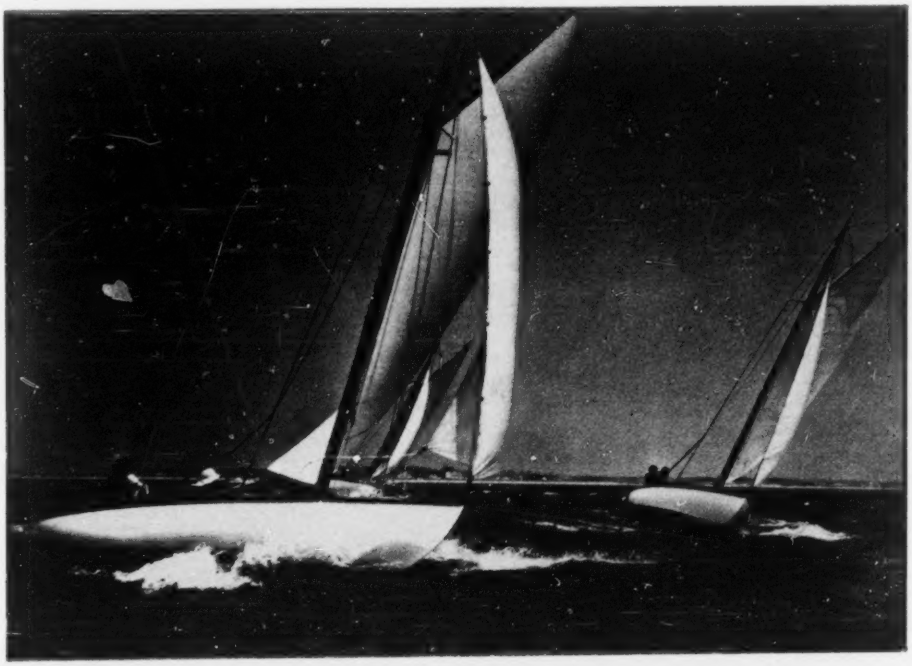
To accelerate the turnaround time in answering taxpayer correspondence.

To continue and expand upon our established projects with the Data Services Bureau.

To introduce plans for the proposed move, physical reorganization and expansion of the Bureau.

— William F. Kelley

SAILBOATS ON THE CAPE



DEPUTY COMMISSIONER

Division of Local Services

The Division of Local Services, consisting of the Bureau of Accounts, the Bureau of Local Assessment and the Property Tax Bureau is charged with carrying out the Commissioner's supervisory and oversight responsibilities over local government financial practices.

The major emphasis of the Division this past year has been the implementation of Chapter 580, Proposition 2½, in all units of local government in Massachusetts.

In a continuing effort to oversee an orderly implementation of Proposition 2½, the Department of Revenue issued the following explanatory and advisory releases to local government officials:

Memorandum, Instructions and Notification of Each City and Town Fiscal 1982 Tax Levy Limitation.

Joint Memorandum of Department of Education and Department of Revenue - Proposition 2½ and Fiscal Autonomy of School Committees.

Joint Memorandum of Department of Revenue and Department of Education - Proposition 2½ and Regional School Districts.

Memorandum, Instructions and Forms - Guidelines for Adjustment of Preliminary Full and Fair Cash Values. (Bureau of Local Assessment Informational Guideline Release No. 81-401)

Determining the Applicable Tax Levy Limit (Property Tax Bureau I.G.R. No. 81-227)

Application of Levy Limits in Cities and Towns (Property Tax Bureau I.G.R. No. 81-228)

Reduction in the Tax Levy (Property Tax Bureau I.G.R. No. 81-229)

Tax Rates Under Chapter 580 (Property Tax Bureau I.G.R. No. 81-230)

Summary of Override Provisions in Cities and Towns (Property Tax Bureau I.G.R. No. 81-231)

Acceptance of State Mandates in Cities and Towns (Property Tax Bureau I.G.R. 81-232)

Revocation of State Mandates in Cities and Towns (Property Tax Bureau I.G.R. No. 81-233)

Edward J. Collins

Mayor's Role in School Budgetary Process (Property Tax Bureau I.G.R. No. 81-234)

Municipal Obligations To Fund Revaluation Programs (Bureau of Local Assessment I.G.R. No. 81-403)

The Division will issue additional Informational Guidelines covering other areas of Chapter 580 as the issues are presented and decided upon.

The Division of Local Services also conducted a series of seminars in various locations throughout the Commonwealth during the months of December and May in order to provide clear, concise guidance to officials charged with the implementation of Proposition 2½ in their communities. These training seminars also provide the Department of Revenue with a clearer understanding of the particular types of problems that existed at the local level so that assistance could be structured accordingly.

A smooth, orderly implementation of Proposition 2½ required communication among all parties and the Department of Revenue was encouraged by the tremendous cooperation received from local officials across the Commonwealth during fiscal 1981.

Despite the time constraints imposed by the responsibilities to oversee the implementation of Proposition 2½ the Division of Local Services made significant progress in the following areas of local government financial management:

Major improvements in the accounting systems at the local level with the pilot implementation of the new Improved Uniform Municipal Accounting System (I.U.M.A.S.).

Substantial progress in improving the budget preparation process at the local level with the design of the Municipal Data Bank.

Significant upgrading in the quality and uniformity of assessing practices throughout the Commonwealth with approximately one third of the communities assessing their property at full and fair cash value for fiscal 1981, with another third scheduled for fiscal 1982.

Substantial revenue generation at the local level as a result of revaluations which uncovered property that has not been taxed in the past.

Improved training and technical assistance to local financial officials -

A. Instituted a series of seminars bringing cash management techniques to local treasurers which will help bring millions of dollars of interest earnings into local government coffers, thus helping reduce the reliance on property taxpayers.

B. Implemented policies designed to provide local officials with up-to-date guidelines written in layman's language on new laws and procedures affecting local financial practices.

C. Increased the number of hours by 65% which were expended by Department of Revenue personnel in providing teaching and assistance to local assessors, accountants, auditors, collectors, and treasurers.

SUMMARY - TRAINING AND TECHNICAL ASSISTANCE

	APPROXIMATE HOURS		
	Preparation	Training	Total
I FORMAL TRAINING			
A. Bureau of Accounts Totals	696	119	815
Cash Management & Chapter 782, Accountants School		N/A	
B. Property Tax Bureau Totals	125	58	183
Tax Rate Instruction	75	38	113
Assessors School (University of Mass.)	25	5	30
Collectors School (University of Mass.)	25	15	40
C. Bureau of Local Assessment Totals	130	340	470
Assessors School (University of Mass.)	90	130	220
Training Sessions - Assessors	40	210	250
II INFORMAL TRAINING			
A. Bureau of Accounts Totals	101	50	151
Quarterly Meeting for Two Associations			
B. Property Tax Bureau Totals	29	17	46
Collectors & Treasurers Meetings			
C. Bureau of Local Assessment Totals	220	210	430
Assessors Associations	40	150	190
Regional Public Meetings (Ch. 797)	180	60	240
III TECHNICAL ASSISTANCE			
A. Bureau of Accounts			682
B. Property Tax Bureau			10
C. Bureau of Local Assessment (Field)			975
IV MISCELLANEOUS			
A. Bureau of Accounts Total			5,996
1. Telephone Inquiries			3,600
2. Written Inquiries			1,300
3. Technical Assistance			1,096
B. Property Tax Bureau Total			3,400
1. Telephone Inquiries			1,200
2. Written Inquiries			1,750
3. Technical Assistance			450
C. Bureau of Local Assessment Total			3,950
1. Telephone Inquiries			1,200
2. Written Inquiries			1,600
3. Technical Assistance			1,150
V GRAND RECAPITULATION			
A. Bureau of Accounts			7,644
B. Property Tax Bureau			3,639
C. Bureau of Local Assessment			5,825
Grand Total Hours			17,108

— Edward J. Collins

Harvey J. Beth

BUREAU OF ACCOUNTS

The primary objective of the Bureau of Accounts is to supervise, assist and monitor the financial management and accounting practices of the 39 cities, 312 towns, 14 counties and 170 special districts.

In an effort to accomplish the primary objective, the Bureau of Accounts devotes much of its resources towards enhancing the efforts of local financial officials and departments such as the treasurers, city auditors, town accountants, district finance officers, etc. This is achieved through a myriad of related functions which include:

1. Installing and maintaining uniform municipal accounting and financial reporting systems.
2. Rendering financial and legal compliance audits in accordance with generally accepted auditing standards (GAAS).
3. Monitoring, reviewing and overseeing the auditing techniques and related reporting standards contained in the audit reports of the private independent public accountants (IPA).
4. Assisting local governmental officials in responding to their fiscal concerns through a "fiscal assistance" engagement or a "fraud examination" depending upon the circumstances.
5. Developing and delivering professional development training programs for governmental finance and accounting officials.
6. Rendering "hands on" technical assistance in fiscal operational and planning areas such as cash management, accounting, record keeping systems, treasury operations, management information systems, etc.
7. Accumulating, processing and disseminating pertinent municipal and other local government unit financial statistics.
8. Developing and disseminating reports to management relative to areas of internal accounting and general control weakness including detailed recommendations for improvement. This function also includes some limited performance auditing tasks.
9. Interpreting recently enacted or existing legislation.
10. Maintaining and publishing a compedium of municipal law, best known as Bulletin #27.
11. Assisting the legislature in its efforts toward improving the statutes relative to local fiscal affairs.
12. Maintaining all local governmental unit debt records including overseeing the legal limits, the issuance of new debt and the overall debt levels of the Commonwealth's local governmental jurisdictions.
13. Participating in the creation and development of an all-encompassing effort to streamline and to make efficient a data collection and reporting system, better known as a "Municipal Data Bank."
14. Assisting a number of other state regulatory bodies in carrying out their functions. This includes the following boards and committees:

Emergency Finance Board	(C.49--1933 and C.74--1945)
Emergency (Loan) Board for county matters	(C.35 S.36A)
Emergency (Loan) Board for city, town and district matters	(C.44 S.8 (9))
County Personnel Board	(C.35 S.48-56)
Contributory Retirement Appeals Board	(C.32 S.16(4))
Flood Relief Board	(C.698-699--1955)
Qualified Bond Board	(C. 44A)

Fiscal 1981 Major Accomplishments

1. Developed and successfully installed in three (3) pilot communities, a revised Uniform Municipal Accounting System in order to create financial reports that conform to generally accepted accounting principles (GAAP), and to meet nationally recognized standards of financial reporting "Excellence".

2. Completed a conceptual and detailed design that will eventually enable us to implement an "all encompassing" Municipal Data Bank that will contain, in one place, most of the pertinent local governmental unit financial, economical, political and demographical information.,

3. Strongly encouraged the adoption of better fiscal management procedures including the use of cash flows for fiscal planning and the aggressive investment of "idle" funds temporarily not required to fund operations or other costs.

4. Continued to administer a program that guarantees that all communities and counties that received $25,000 or more in Federal Revenue Sharing funds fulfilled all of their audit requirements.

5. Continued to improve upon the audits rendered by both Bureau of Accounts examiners as well as independent private C.P.A. firms. This resulted in our continuing to pass the quality review examination performed by the Office of Revenue Sharing Auditors.

6. Commenced the development of a new treasurer's manual that, upon completion, will assist newly elected or appointed treasurers, as well as help refresh incumbents, in carrying out their duties and responsibilities.

7. Continued to assist the Collector/Treasurers' and the Accountant/Auditors' Association in efforts toward education of their membership and the development of a voluntary certification program.

8. Tighten up the statutes and application of same in the areas of "emergency" and "extreme emergency" borrowing and spending.

9. Participated in the overall efforts of the Division of Local Services in providing for a smooth and orderly transition under the requirements of Chapter 580 of the Acts of 1980 better known as Proposition 2½.

Summary

Fiscal 1981 has been a very exciting and rewarding year for those of us who have set our sights on trying to improve and professionalize our municipal fiscal practices. The revised accounting system and financial reporting system will go a long way in helping our cities and towns improve their credit worthiness with the bond rating agencies and the investment community. This is a critical need in attempting to live under Proposition 2½.

The other major undertakings of the Bureau such as aggressive investment of idle funds, comparative data analysis through the Municipal Data Bank, technical assistance, performing auditing, etc. will better equip our local governments as they face this era of limited financial resources.

Fiscal 1981 Statistics

Cities, Towns, Districts	
Cities Audited	5
Towns Audited	44
All Purpose Districts Audited	18
Regional School Districts Audited	11
Special (Local Department)	8
TOTAL	96

Income (loss) Bureau of Accounts	
Audit Assessment	$1,068,104
Sales	------
Certification of notes, etc.	$ 61,485
Miscellaneous	$ 547
TOTAL	$1,130,136
Operating expenses	$1,825,271
Excess (deficit)	$(695,135)

Counties

In the County Section of the Bureau there are a total of 75 offices which we are required to audit. During fiscal 1981, 38 audits were completed, made up of the following types of County Agencies:

Audit of County Agencies	
County Treasurers	5
Registry of Deeds	14
Jailers and Masters	12
Sheriffs	6
Hospitals	1
TOTAL	38

In addition there were four preliminary audits of County Treasurers which will be completed in fiscal 1982.

Fiscal 1982 Goals

1. Installation of revised Uniform Municipal Accounting System, as noted in the 1981 accomplishments, in an additional 40 communities and several regional school districts.

2. Creation and preliminary utilization of the Municipal Data Bank noted in the 1981 accomplishments above.

3. Expansion of fiscal management and accounting practices currently in use throughout the Commonwealth. This includes the goal of introducing automated data processing alternatives as a means of providing better efficiency and more economical applications.

4. Enhancement and expansion of the capability of the Bureau to lend "hands on" technical assistance to local finance and accounting officials.

5. Development of a program/performance audit capability, as well as, the creation of a consultation team that can assist cities and towns in streamlining and improving their levels of productivity and service delivery.

6. Development of a "fiscal stress" indicator system to assist in overseeing fiscal conditions of cities, towns and counties.

7. Creation of a number of technical training sessions to be conducted throughout the Commonwealth. This would include a "New Treasurer's Day" and a "New Accountant/Auditor's Day".

8. Improvement of the dissemination of "advisory opinions" to municipal officials about fiscal management matters through Informational Guideline Releases (I.G.R.).

— Harvey J. Beth

BUREAU OF LOCAL ASSESSMENT

The continuing public attention to property tax issues has further increased the Bureau's responsibilities in regard to property valuation and assessment. Chapter 580 of the Acts of 1980 (better known as Proposition 2½) became effective only a year after the enactment of Chapter 797, which substantially expanded the Commissioner's powers and duties with respect to achieving uniformity in the assessment of property taxes by the 351 cities and towns.

Jane H. Malme

Fiscal 1981 Major Accomplishments

During the past year the Bureau has made substantial progress toward attaining full and fair cash value assessments throughout the Commonwealth and has laid the groundwork for uniform statewide standards of assessment performance.

The Bureau's certification of full and fair cash valuation of property in 98 cities and towns for fiscal 1981 is a significant achievement in fulfilling the Supreme Judicial Court's Sudbury mandate for full and uniform assessments. Continuing administrative action in pursuit of this goal has sought to ensure that all cities and towns have approved revaluation programs for implementation of full and fair cash value assessments no later than fiscal 1983.

In the fall of 1980, the Bureau began the review and evaluation of the assessment administration of 91 communities which had completed revaluation programs between 1974 and 1979, but whose assessments did not currently reflect full and fair cash valuation. The purpose of this review was to determine the nature and extent of the program which would be necessary to achieve certifiable assessments, and to provide technical assistance to local assessors in the development of their programs. The necessary components of each program were provided to each "post-Sudbury" community, and the Bureau is now monitoring the commencement of these projects.

These efforts, all of which are chronicled in a comprehensive progress report to be submitted to the Supreme Judicial Court, have resulted in a year-end Sudbury Compliance Status Report as follows:

98	Municipalities certified at full and fair cash value in fiscal 1981.
127	Municipalities scheduled for implementation of new values for fiscal 1982.
59	Municipalities with approved revaluation programs underway and scheduled for completion for fiscal 1983.
56	"Post-Sudbury" municipalities with approved revaluation programs not yet underway.
11	Cities and towns currently under enforcement action or undergoing review to determine if enforcement action is warranted.

The Bureau reviewed the assessed valuation and property classification of 120 cities and towns for purposes of fiscal 1981 certifications. Approximately 1,500 appraiser and statistical analyst work days were devoted to determining whether revaluation programs had attained full and fair cash valuation in accordance with legal requirements and the Commissioner's certification standards. Nineteen workshops, conducted throughout the state primarily during the evening, provided local officials with guidance in satisfying certification and property classification requirements.

Of the 98 cities and towns certified to classify and tax property according to use in fiscal 1981, 83 adopted a single tax rate for all property classes and 15 adopted different tax rates for residential - open space and for commercial - industrial - personal property classes.

Chapter 580, (Proposition 2½) requires the property tax levy limitation, in effect for fiscal 1982, to be measured against the "full and fair cash value" of a municipality's taxable property. The Bureau issued guidelines in regard to the determination of "full and fair cash value" and participated in Division of Local Services informational meetings and workshops to aid local officials in the implementation of the law.

Chapter 797 of the Acts of 1979 charged the Commissioner with the responsibility of establishing minimum standards of assessment performance. In preparation of these standards, the Bureau researched standards established by other states and by professional organizations, and conducted a computerized survey of local assessors and their offices.

Guidelines were issued as follows:

Revised Guideline for Classification of Property According to Use
Revised Model Revaluation Specifications
Chapter 580 (Proposition 2½) - Full and Fair Cash Values
Cooperative Assessing Agreements

Regulations were promulgated to qualify contractors to perform revaluation services for property tax purposes in the Commonwealth.

In preparation are tax mapping guidelines and the establishment of minimum qualifications, educational programs, and training manuals for assessors.

ROOF THATCHING AT PLIMOUTH PLANTATION IN PLYMOUTH

The Bureau performed the following statutory responsibilities during fiscal 1981:

1. Submitted the Biennial Report of the Commissioner on Equalization and Apportionment to the General Court, which included the ratios which assessed values bear to market values in each class of the property, as well as the equalized valuation of taxable property in each municipality.

2. Determined the fair cash valuation of special types of properties, and certified the values of such properties to local assessors.

These valuations were as follows:

TELEPHONE & TELEGRAPH COMPANIES:

1) Number of Companies (7)

American Telephone & Telegraph
Elizabeth Islands Telephone
Granby Telephone
New England Telephone and Telegraph
Richmond Telephone Company
Taconic Telephone
Western Union Telegraph Company

Number of cities/towns for each type	
American Telephone	(108)
Elizabeth Telephone	(1)
Granby Telephone	(1)
New England Telephone	(349)
Richmond Telephone	(1)
Taconic Telephone	(1)
Western Union Telegraph	(23)

TOTAL VALUES	1980	1981	Increase
American	$ 18,342,100	$ 18,693,100	$ 351,000
Elizabeth	3,600	3,600	Same
Granby	29,800	26,600	(-3,200)
New England	643,744,100	677,454,500	33,680,400
Richmond	69,200	71,800	2,600
Taconic	....	21,300	21,300
Western Union	436,500	443,800	7,300
Total	$ 662,655,300	$ 696,714,700	$ 34,059,400

PIPELINES:

1) Number of Companies (5)

Algonquin Gas Transmission Company
Exxon Company U.S.A.
Mobil Pipe Line Company
Shell Oil Company
Tenneco Incorporated

Number of cities/towns for each type	
Algonquin Gas	(69)
Exxon Company U.S.A.	(14)
Mobil Pipe Line Company	(18)
Shell Oil Company	(21)
Tenneco Incorporated	(89)

TOTAL VALUES	1980	1981	Increase
Algonquin	$ 19,500,000	$ 24,900,000	$ 5,500,000
Exxon	370,300	1,381,500	1,011,200
Mobil	987,200	1,670,100	682,900
Shell	981,800	1,311,900	330,100
Tenneco	16,500,000	22,407,000	5,907,000
Total	$ 38,339,300	$ 51,670,500	$ 13,331,200

3. Provided technical assistance pursuant to General Laws Chapter 61, 61A and 61B (Valuation of Forest, Agricultural-Horticultural and Recreational Land).

4. Commenced equalization studies and property appraisals in preparation for the Commissioner's determination of the 1982 Equalized Valuation of each city and town.

Fiscal 1982 Goals

The Bureau's primary objective is to improve assessment administration in Massachusetts and to that end it seeks to develop in fiscal 1982 a comprehensive assessment manual and basic training program to aid local assessors in performing their responsibilities. The Bureau will continue its efforts to gain legislative support for the development of a computer-assisted mass appraisal system which will enable cities and towns to maintain uniform and equitable assessments without costly revaluation procedures.

— Jane H. Malme

A ROMP IN THE SNOW AT PLIMOUTH PLANTATION

PROPERTY TAX BUREAU

The functions of the Property Tax Bureau are to advise and assist assessors, collectors, treasurers and other municipal officials in the interpretation of tax laws; to prepare forms for use by the 351 cities and towns; to assist in the determination of tax rates; to prepare statistics from the Recapitulation Sheets for use in analysis of the comparative levels of taxation between communities; to determine valuation of motor vehicles for the collection of the Motor Vehicle and Trailer Excise by the cities and towns of the Commonwealth; to reimburse cities and towns for exemptions granted under the provisions of Ch. 59, Sec. 5, Cls. 17, 22A, 22B, 22C, 22D, 22E, 37 and 41; to reimburse cities and towns for loss of taxes for state-owned land and flood control projects as set forth in Ch. 58, Secs. 17 and 17B and to approve bonds for collectors, treasurers, deputy collectors and other town officials.

Fiscal 1981 Major Accomplishments

Tax Rate Section - The Tax Cap Legislation, Ch. 151 of the Acts of 1979, officially ended on June 30, 1981. The second year of the Tax Cap was successfully completed and fiscal 1981 tax rates for the 351 cities and towns were fixed. The results of the second and final year of the 4% tax cap showed a reversal in the previous year's trend toward lowering the property tax. Approximately two thirds of the communities overrode the cap and the increase in the fiscal 1981 levy over fiscal 1980 amounted to approximately eleven percent.

The Property Tax Bureau set the limitation and monitored compliance with the various provisions and exemptions of this complex law for all cities, towns and other governmental units.

Shortly after the enactment of Chapter 580 (Proposition 2½) the Property Tax Bureau notified all communities of their preliminary tax levy limitations under 2½ and will continue to monitor the implementation of this new law into fiscal 1982.

Statistical Section - In conjunction with the Bureau of Accounts, the Municipal Data Bank is being further implemented as a tool for local governmental officials to assist them in preparing budgets, reviewing expenditures, establishing trends, making projections based on past performances and generally aiding and assisting local officials in the performance of their fiscal and fiduciary capabilities and responsibilities.

The statistical information taken from the fiscal 1981 recapitulation sheets has been put into the computer and is presently being used by the Bureau in determining trends. This data bank has created for the Department of Revenue a central source of comparative fiscal and operational statistics of local governmental units of the Commonwealth. It has improved our procedures in fixing tax rates and provides the cities and towns, as well as the Executive and the Legislature with solid data from which budgetary decisions and analysis can be made.

Anthony P. Grosso

Motor Vehicle and Trailer Excise Section - This Section in 1981 valued, for processing by the Registry of Motor Vehicles, 110,657 motor vehicles and trailers which cannot be computerized in the same manner as pleasure vehicles. These consisted of trucks, trailers, foreign cars and mobile homes. Proposition 2½ which became effective for the motor vehicle and trailer excise as of January 1, 1981 reduced the motor vehicle and trailer excise from $66 per $1,000 of valuation to $25 per $1,000 of valuation.

Exemption and Reimbursement Section - Reimbursements for exemptions granted by cities and towns under the provisions of Chapter 58, Section 8A and Chapter 59, Section 5 are as follows:

Cl. 17	- Surviving spouses, minor children with parent deceased or persons 70 years of age or over	$2,359,160.37
Cls. 22A thru 22E and paraplegics	- Veterans with a war service connected disability of 10% or more	$2,151,333.49

Cl. 37 Blind	- Persons who have suffered permanent loss of sight of both eyes	$ 474,953.77
		$4,985,447.63
Cl. 41	- Persons 70 years of age or over. 61,245 Exemptions granted throughout the Commonwealth. The cities and towns are being reimbursed in the sum of $163.28 for each exemption granted.	

Under the provisions of Chapter 58, Section 17B, the Bureau reimburses municipalities whose property has been taken by the Commonwealth for flood control purposes. For fiscal 1981 the Commonwealth reimbursed the municipalities in the amount of $240,686.84. Under the provisions of Chapter 635 of the Acts of 1960 the Commonwealth in fiscal year 1981 reimbursed the City of Boston $357,569 for land taken for Government Center.

Educational and Training Section - This Section engages in writing Informational Guideline Releases explaining laws which are pertinent to assessors, collectors, treasurers, finance committees and auditors. Informational Guideline Releases, numbered 81-226 through 81-236, the majority of them pertaining to Proposition 2½, were sent to all local officials in a continuing effort to assist in an orderly implementation of this new law.

These guidelines are written in layman's language to inform the local officials of enacted legislation which affects their work. These guidelines have had and will continue to have a far reaching effect inasmuch as they produce uniformity not only in practice but uniformity in interpretation.

The Division of Local Services conducts a course on Assessment Administration and Tax Laws at the University of Massachusetts in conjunction with the Association of Massachusetts Assessors. Assessors, some recently appointed or elected and others having one or two years experience, participate in the program.

Bonding Section - Bonds for collectors, treasurers, town clerks and deputy collectors are being processed in this Section of the Property Tax Bureau. The approval of bonds is an important function of the Bureau since proper bonding insures prompt collection of taxes and thereby reduces borrowing costs to the cities and towns.

Correspondence and Miscellaneous - Letters from the Governor's office, governmental agencies, the 351 cities and towns of the Commonwealth, taxpayers in and out of Massachusetts and from out-of-state agencies are being processed through this Section of the Bureau.

The Property Tax Bureau is also involved with the responsibilities of the Commissioner in seeing that the purpose of M.G.L., Chapter 58, Section 8 (abatement of uncollected property taxes) is carried out by local assessors. The Commissioner in her oversight capacity has during fiscal year 1980 and fiscal year 1981 significantly refined the procedures for granting abatements pursuant to this law. The guidelines which were issued to local assessors in the fall of 1979 are being followed and all abatement requests from local assessors are receiving careful scrutiny by the Property Tax Bureau.

Fiscal 1982 Goals

1) To assist the assessors in the fixing of their tax rates so that there is compliance with the provisions of Ch. 580 of 1980, otherwise known as Proposition 2½. Fiscal 1982 will be the first year in which a municipality must have the approval of the Commissioner of Revenue in the fixing of its tax rate as provided by Ch. 413 of the Acts of 1980 and the Property Tax Bureau will direct all its energies to seeing that the use of property tax overlay (reserves) and estimated receipts accounts is "reasonable" in amount and supported by adequate financial data. It will also be the purpose of the Property Tax Bureau to see that every effort is made to assist the assessors and to smooth the process of fixing their tax rates.

2) To continue to publish Informational Guideline Releases so that local officials will be current with legislation and guidelines from the Division of Local Services which may affect their work.

3) To continue to conduct schools for assessors, collectors and treasurers and to revise assessors' and collectors' manuals.

4) To continue the development of the Municipal Data Bank by collecting the information from the recapitulation sheets as submitted by the local officials and computerizing the information so that the data will be available for review and analysis by an on-line display. This will enable the Division of Local Services to have a report of all data essential to local governmental services. It will also be of assistance to local communities in measuring the efficiency and effectiveness of their governmental operations and will provide a sound basis for budgeting and projecting future financial needs.

— Anthony P. Grosso

COMMUNITIES SCHEDULED TO IMPLEMENT PROPERTY TAX CLASSIFICATION

FOR

FISCAL YEAR 1982

1. Adams
2. Agawam
3. Amesbury
4. Andover
5. Ashland
6. ATTLEBORO
7. Avon
8. Ayer
9. Bedford
10. Belchertown
11. Berlin
12. BEVERLY
13. Billerica
14. Blackstone
15. Boxborough
16. Boxford
17. Boylston
18. Brimfield
19. Brookline
20. CAMBRIDGE
21. Carver
22. Charlton
23. Chester
24. Chilmark
25. Clinton
26. Cohasset
27. Concord
28. Dracut
29. Dunstable
30. Duxbury
31. East Longmeadow
32. Erving
33. Fairhaven
34. Framingham
35. GARDNER
36. GLOUCESTER
37. Granby
38. Hanson
39. Hardwick
40. Harwich
41. HAVERHILL
42. Heath
43. Hingham
44. Hinsdale
45. Holbrook
46. HOLYOKE
47. Hopedale
48. Hubbardston
49. Lakeville
50. Lancaster
51. LAWRENCE
52. LEOMINSTER
53. Leverett
54. Lexington
55. Littleton
56. Longmeadow
57. MALDEN
58. Mansfield
59. Marblehead
60. Marlborough
61. Marshfield
62. MELROSE
63. Mendon
64. Methuen
65. Middleborough
66. Middlefield
67. Millbury
68. Milton
69. Monroe
70. Monterey
71. Montgomery
72. Natick
73. Needham
74. NEW BEDFORD
75. New Salem
76. NEWBURYPORT
77. NEWTON
78. No. Reading
79. Northfield
80. Norwell
81. Norwood
82. PITTSFIELD
83. Plainfield
84. Plympton
85. Princeton
86. QUINCY
87. Randolph
88. Raynham
89. Reading
90. Rockland
91. Rowe
92. Rowley
93. Royalston
94. SALEM
95. Sandisfield
96. Saugus
97. Scituate
98. Seekonk
99. Sheffield
100. Shelburne
101. Sherborn
102. Shirley
103. Southwick
104. Spencer
105. Stockbridge
106. Stoughton
107. Sutton
108. Swampscott
109. Tisbury
110. Townsend
111. Uxbridge
112. Wakefield
113. Walpole
114. Ware
115. Wayland
116. Webster
117. West Boylston
118. West Springfield
119. West Tisbury
120. Westborough
121. WESTFIELD
122. Westford
123. Weston
124. Weymouth
125. Williamstown
126. Winchendon
127. Winchester

HISTORIC HANCOCK-CLARKE HOUSE, LEXINGTON

FINAL CERTIFICATION/CLASSIFICATION REPORT FOR FISCAL YEAR 1981

June 19, 1981

	Towns Approved @ Full Value	Minimum Residential Factor	Residential Factor Selected	Tax Rates	Total Valuation
1.	Abington*	90.1885	1	$35.60	$168,423,750
2.	Acushnet*	92.3051	92.3051	RO = 23.79 CIP = 38.67	103,940,024
3.	Alford	91.3867	1	13.50	16,061,455
4.	Amherst	89.4066	1	29.60	261,807,890
5.	Ashfield	91.4161	1	19.30	33,619,190
6.	Belmont	95.5228	1	26.60	717,494,900
7.	Berkley	96.0875	1	23.00	37,865,404
8.	Bolton*	87.5039	1	21.80	69,457,470
9.	Bourne*	86.4837	1	21.60	344,542,900
10.	Buckland	90.4443	1	24.50	33,093,909
11.	Cheshire*	90.4724	1	17.50	46,051,650
12.	Chesterfield	78.9032	1	23.00	20,266,394
13.	Conway	92.9777	1	24.50	23,690,813
14.	Cummington	87.9740	1	25.50	13,170,559
15.	Danvers	76.7668	1	27.50	558,930,300
16.	Dighton	81.3527	81.9777	R = 21.40 O = 18.20 CIP = 39.10	103,512,151
17.	Dudley*	89.2483	1	15.75	113,320,040
18.	E. Bridgewater	86.0691	1	33.00	160,123,385
19.	Easthampton*	86.6920	1	30.50	177,907,250
20.	Edgartown	90.2236	1	9.00	272,788,565
21.	Egremont	87.9468	1	13.60	53,302,700
22.	Essex	91.7330	1	20.80	72,527,682
23.	Falmouth*	85.5331	1	18.30	898,399,600
24.	Fitchburg*	76.5889	80.5688	RO = 41.68 CIP = 73.20	362,780,160
25.	Foxborough	87.2588	1	30.50	252,066,100
26.	Franklin	86.9707	1	34.00	287,619,417
27.	Freetown	83.1505	83.1505	R = 23.52 CIP = 42.44	151,368,100
28.	Gay Head	97.9923	1	12.80	29,159,700
29.	Georgetown*	93.4610	1	25.40	96,885,350
30.	Grafton	92.7882	1	25.00	167,981,365
31.	Granville*	90.2483	1	23.00	25,709,850
32.	Gr. Barrington	71.9494	1	27.00	153,848,790
33.	Greenfield*	77.4801	1	44.60	223,398,296
34.	Groveland*	93.8791	1	29.50	77,642,315
35.	Hadley	65.0000	1	14.50	113,233,990
36.	Halifax	90.5021	1	31.50	76,447,842
37.	Hancock*	80.3450	1	12.50	18,825,080
38.	Hanover*	78.7417	1	32.70	223,850,300
39.	Harvard*	96.5588	1	25.00	110,533,200
40.	Hatfield	80.8001	1	24.00	49,748,790
41.	Ipswich	89.4170	1	24.00	236,464,240
42.	Kingston*	82.1287	1	30.50	129,371,628
43.	Lenox	79.6080	1	31.00	117,892,314
44.	Lincoln*	97.1385	1	18.40	213,742,184
45.	Marion	88.4622	1	16.60	157,072,660

* FY '79 & 80 Revaluations that factored to meet certification standards.

R = Residential O = Open Space C = Commercial I = Industrial P = Personal Property

Towns Approved @ Full Value		Minimum Residential Factor	Residential Factor Selected	Tax Rates	Total Valuation
46.	Mattapoisett	93.5360	1	$ 24.00	$ 131,134,120
47.	Maynard	77.5331	82.6190	RO = 32.26 CIP = 54.15	176,669,365
48.	Medfield	95.4946	1	28.30	235,338,600
49.	Medford	88.5754	88.5754	RO = 34.23 CIP = 57.97	871,646,960
50.	Merrimac*	94.3467	1	30.50	56,989,785
51.	Milford*	87.6027	87.6027	RO = 32.00 CIP = 54.82	313,838,278
52.	Monson*	87.4165	1	30.60	85,160,422
53.	Nahant	96.8498	1	24.00	102,704,000
54.	Nantucket	90.1090	92.6991	R = 8.60 O = 6.87 CIP = 12.94	668,923,450
55.	Newbury*	95.2289	1	23.00	97,327,430
56.	New Braintree	78.4996	1	25.00	12,626,100
57.	Norfolk	94.2380	1	25.30	113,288,628
58.	Norton*	90.3094	1	41.00	153,102,420
59.	Northampton*	79.7732	1	33.00	371,762,260
60.	Northborough	83.4862	1	27.00	235,365,552
61.	North Adams	78.4867	88.3867	RO = 24.34 CIP = 34.97	175,932,750
62.	N. Brookfield*	83.1054	1	27.00	49,338,950
63.	Paxton*	95.3217	1	22.50	71,361,443
64.	Pelham*	95.1425	1	28.00	21,030,182
65.	Pembroke*	90.2452	1	33.70	226,051,643
66.	Peru	67.4635	1	27.28	11,690,622
67.	Petersham	94.7361	1	28.30	26,122,620
68.	Plymouth*	65.0000	1	21.00	988,626,759
69.	Rochester	89.9613	1	21.00	71,398,080
70.	Rockport*	93.7121	1	19.10	223,244,960
71.	Russell*	65.0000	1	23.50	28,209,100
72.	Rutland*	90.8747	1	25.40	54,571,245
73.	Savoy	96.9485	1	18.10	9,875,894
74.	Sharon	92.8827	1	32.00	305,781,890
75.	Shrewsbury	89.1443	100.5549	R = 21.84 O = 18.58 CIP = 21.86	439,240,177
76.	Shutesbury	97.5392	1	18.35	28,551,800
77.	Somerset*	65.0000	79.9173	R = 21.00 O = 19.00 CIP = 27.00	587,720,260
78.	Southborough*	81.7104	1	26.50	172,522,400
79.	Sterling	79.3400	1	25.00	113,165,555
80.	Sturbridge*	77.3948	1	25.00	120,636,412
81.	Sudbury	90.5946	92.6644	RO = 26.40 CIP = 39.60	439,318,888
82.	Swansea	86.3056	1	21.00	293,258,630
83.	Taunton*	85.9779	85.9779	RO = 30.50 CIP = 53.20	433,135,430
84.	Tolland	75.9814	1	4.90	28,469,560
85.	Tyringham*	82.8704	1	12.00	14,857,734
86.	Upton*	95.3935	1	30.70	60,323,709

* FY '79 & 80 Revaluations that factored to meet certification standards.

R = Residential
O = Open Space
C = Commercial
I = Industrial
P = Personal Property

Towns Approved @ Full Value	Minimum Residential Factor	Residential Factor Selected	Tax Rates	Total Valuation
87. Watertown	82.6311	82.6590	R = $ 36.95	$600,488,800
			O = 33.30	
			CIP = 60.45	
88. Wellesley*	90.1212	1	26.20	826,999,743
89. Wenham*	97.0971	1	24.20	83,095,959
90. W. Stockbridge*	88.6565	1	19.80	28,708,000
91. West Newbury*	97.0613	1	29.00	59,541,225
92. Westport	93.7721	1	22.06	260,046,690
93. Westwood	81.3404	92.9763	RO = 27.50	409,529,220
			CIP = 35.00	
94. Whately*	77.6704	1	21.00	28,380,911
95. Whitman*	87.0122	1	41.90	159,321,681
96. Windsor*	80.2753	1	10.00	17,427,040
97. Winthrop*	96.0197	1	35.40	217,173,300
98. Worthington*	94.0034	1	18.80	21,358,856
Water Districts:				
Bourne	86.4837	1	1.00	344,542,900
Buzzards Bay (Bourne)	81.3259	1	1.15	60,501,620
No. Sagamore (Bourne)	91.5199	1	1.10	35,705,330
So. Sagamore (Bourne)	76.7824	1	.90	14,491,160
Dighton	75.4826	76.01565	R = 1.80	63,492,282
			O = 1.52	
			CIP = 3.54	
Buzzards Bay (Ply)	92.0401	1	1.65	8,952,740
Swansea	86.4293	1	.50	287,000,000
So. Grafton	88.0989	1	1.64	25,994,957
Other Districts:				
No. Dighton Fire	85.9992	86.0936	R = .54	21,194,400
			O = .42	
			CIP = .92	
Dighton Electric Light	80.4936	81.0423	R = .32	57,753,817
			O = .28	
			CIP = .60	
Gr. Barrington Fire	66.4679	1	.88	82,990,150
Buckland Fire	91.3937	1	.80	17,012,844

* FY '79 & '80 Revaluations that factored to meet certification standards.

R = Residential O = Open Space C = Commercial I = Industrial P = Personal Property

OPEN SPACE DISCOUNTS TAKEN - FY 1981

Dighton	15%
Dighton Water	15%
Dighton Electric Light	15%
No. Dighton Fire	15%
Freetown	15%
Nantucket	15%
Shrewsbury	15%

RESIDENTIAL EXEMPTIONS FY 1981

Nantucket	$10,000
Somerset	4,300
Watertown	5,800

Massachusetts Individual Income Tax Returns / 1979
Table 1. Number of Returns and Amounts of Income by Class and Total by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	648,323	$1,505,493	$ 37,805	$ 6,177	$ 43,982	$ 1,549,474
$5,000 under $10,000	490,105	3,534,862	87,534	18,843	106,377	3,641,239
$10,000 under $15,000	376,534	4,547,818	84,577	25,757	110,334	4,658,152
$15,000 under $20,000	299,610	5,111,615	79,837	33,531	113,368	5,224,984
$20,000 under $25,000	237,051	5,192,429	73,323	35,239	108,562	5,300,991
$25,000 under $30,000	163,098	4,349,872	66,426	38,840	105,266	4,455,138
$30,000 under $35,000	99,917	3,123,657	61,000	39,871	100,871	3,224,528
$35,000 under $40,000	57,031	2,034,951	52,943	37,325	90,268	2,125,219
$40,000 under $45,000	33,092	1,317,891	47,435	34,057	81,492	1,399,384
$45,000 under $50,000	20,058	876,857	40,535	31,288	71,823	948,680
$50,000 under $60,000	23,040	1,128,170	69,832	55,193	125,025	1,253,195
$60,000 under $70,000	12,348	699,435	54,885	43,170	98,055	797,489
$70,000 under $80,000	7,693	491,237	46,004	36,985	82,989	574,226
$80,000 under $90,000	5,122	362,898	38,645	32,340	70,985	433,883
$90,000 under $100,000	3,758	293,494	33,949	28,421	62,370	355,864
$100,000 under $150,000	7,913	743,279	109,944	90,209	200,152	943,431
$150,000 under $200,000	2,394	287,407	64,405	57,432	121,837	409,244
$200,000 under $500,000	2,227	344,121	144,916	141,410	286,326	630,447
$500,000 under $1,000,000	295	72,937	53,674	69,729	123,403	196,339
$1,000,000 or over	113	35,415	48,891	142,653	191,543	226,958
Overall Totals	2,489,722	$36,053,837	$1,296,559	$998,470	$2,295,029	$38,348,866
Under $25,000	2,051,623	$19,892,217	$363,076	$119,547	$482,623	$20,374,840
$25,000 under $50,000	373,196	$ 1,703,228	$268,339	$181,382	$149,720	$12,152,948
$50,000 under $100,000	51,961	$ 2,975,234	$243,315	$196,109	$439,424	$ 3,414,658
$100,000 or more	12,942	$ 1,483,158	$421,829	$501,432	$923,261	$ 2,406,420

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Single) Table 1A. Number of Returns and Amounts of Income by Class and Total by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

			10% Income			
Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	Interest and Dividends	Capital Gains	Total 10% Income	Total Mass. AGI
Under $5,000	547,220	$ 1,256,548	$ 30,179	$ 4,529	$ 1,627	$ 1,291,256
$5,000 under $10,000	362,469	2,605,069	60,577	11,817	72,394	2,677,463
$10,000 under $15,000	224,806	2,680,836	51,190	13,490	64,680	2,745,516
$15,000 under $20,000	106,409	1,769,357	43,220	15,671	58,891	1,828,247
$20,000 under $25,000	43,825	918,146	35,390	14,025	49,415	967,561
$25,000 under $30,000	16,990	421,217	26,950	13,134	40,084	461,301
$30,000 under $35,000	7,910	220,079	21,977	12,439	34,416	254,496
$35,000 under $40,000	3,976	121,980	16,482	9,645	26,127	148,107
$40,000 under $45,000	2,325	76,850	12,816	8,706	21,522	98,373
$45,000 under $50,000	1,517	53,491	11,199	7,024	18,223	71,714
$50,000 under $60,000	1,901	73,604	17,704	12,141	29,845	103,449
$60,000 under $70,000	1,026	45,562	12,062	8,706	20,768	66,329
$70,000 under $80,000	687	33,883	10,334	7,074	17,408	51,290
$80,000 under $90,000	438	21,422	8,704	7,009	15,713	37,135
$90,000 under $100,000	295	17,150	6,112	4,666	10,778	27,928
$100,000 under $150,000	667	42,366	21,254	15,922	37,176	79,542
$150,000 under $200,000	249	19,297	13,432	9,676	23,108	42,406
$200,000 under $500,000	245	25,589	25,762	20,797	46,559	72,148
$500,000 under $1,000,000	52	10,995	11,580	11,291	22,871	33,865
$1,000,000 or over	17	5,075	13,305	13,147	26,452	31,527
Overall Totals	1,323,024	$10,418,514	$450,229	$220,910	$671,139	$11,089,654
Under $25,000	1,284,729	$ 9,229,956	$220,555	$ 59,533	$280,088	$ 9,510,044
$25,000 under $50,000	32,718	$ 893,618	$ 89,425	$ 50,948	$140,373	$ 1,033,991
$50,000 under $100,000	4,347	$ 191,619	$ 54,916	$ 39,596	$ 94,512	$ 286,131
$100,000 or more	1,230	$ 103,322	$ 85,333	$ 70,833	$ 16,501	$ 259,487

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Joint) Table 1B. Number of Returns and Amounts of Income by Class and Total by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income: Interest and Dividends	10% Income: Capital Gains	10% Income: Total 10% Income	Total Mass. AGI
Under $5,000	92,133	$ 226,904	$ 7,236	$ 1,544	$ 8,780	$ 235,684
$5,000 under $10,000	119,475	870,527	26,116	6,697	32,812	903,339
$10,000 under $15,000	146,527	1,804,752	32,394	11,871	44,265	1,849,016
$15,000 under $20,000	190,398	3,295,135	35,818	17,415	53,233	3,348,368
$20,000 under $25,000	191,924	4,246,467	37,394	20,766	58,159	4,304,626
$25,000 under $30,000	145,514	3,913,433	38,816	25,444	64,260	3,977,693
$30,000 under $35,000	91,716	2,894,882	38,549	27,226	65,774	2,960,657
$35,000 under $40,000	52,881	1,907,290	36,012	27,338	63,350	1,970,641
$40,000 under $45,000	30,670	1,237,652	34,081	25,189	59,270	1,296,922
$45,000 under $50,000	18,486	821,176	29,127	24,063	53,190	874,366
$50,000 under $60,000	21,055	1,050,951	51,530	42,693	94,223	1,145,173
$60,000 under $70,000	11,266	650,964	42,402	34,173	76,575	727,539
$70,000 under $80,000	6,976	455,875	35,098	29,726	64,824	520,698
$80,000 under $90,000	4,659	339,930	29,734	24,966	54,700	394,630
$90,000 under $100,000	3,443	275,146	27,616	23,288	50,904	326,050
$100,000 under $150,000	7,204	698,074	87,452	73,266	160,718	858,793
$150,000 under $200,000	2,136	266,918	50,829	47,524	98,353	365,271
$200,000 under $500,000	1,962	316,670	116,059	119,607	235,666	552,336
$500,000 under $1,000,000	242	61,942	41,512	58,438	99,950	161,892
$1,000,000 or over	90	29,116	33,149	117,571	150,720	179,836
Overall Totals	1,138,757	$25,363,804	$830,921	$758,806	$1,589,728	$26,953,532
Under $25,000	740,457	$10,443,785	$138,957	$ 58,293	$ 18,288	$10,641,034
$25,000 under $50,000	339,267	$10,774,434	$176,585	$129,261	$197,250	$11,080,279
$50,000 under $100,000	47,399	$ 2,772,866	$186,379	$154,846	$341,225	$ 3,114,091
$100,000 or more	11,634	$ 1,372,720	$329,001	$416,407	$ 79,828	$ 2,118,128

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(M.F.S.) Table 1C. Number of Returns and Amounts of Income by Class and Total by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

			10% Income			
Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	Interest and Dividends	Capital Gains	Total 10% Income	Total Mass. AGI
Under $5,000	8,970	$ 22,040	$ 390	$ 103	$ 494	$ 22,534
$5,000 under $10,000	8,161	59,266	842	329	1,171	60,436
$10,000 under $15,000	5,201	62,230	994	395	1,389	63,619
$15,000 under $20,000	2,803	47,123	799	445	1,245	48,368
$20,000 under $25,000	1,302	27,816	540	448	988	28,804
$25,000 under $30,000	594	15,222	661	261	922	16,144
$30,000 under $35,000	291	8,695	474	206	680	9,375
$35,000 under $40,000	174	5,680	448	342	790	6,471
$40,000 under $45,000	97	3,389	538	162	700	4,089
$45,000 under $50,000	55	2,190	209	201	410	2,600
$50,000 under $60,000	84	3,616	598	359	957	4,573
$60,000 under $70,000	56	2,909	421	291	712	3,621
$70,000 under $80,000	30	1,480	572	186	757	2,237
$80,000 under $90,000	25	1,546	207	365	572	2,118
$90,000 under $100,000	20	1,198	221	467	688	1,886
$100,000 under $150,000	42	2,839	1,238	1,020	2,258	5,097
$150,000 under $200,000	9	1,192	143	233	376	1,568
$200,000 under $500,000	20	1,862	3,096	1,006	4,102	5,964
$500,000 under $1,000,000	1	0	582	0	582	582
$1,000,000 or over	6	1,224	2,437	11,934	14,371	15,595
Overall Totals	27,941	$271,518	$15,408	$18,754	$34,162	$305,680
Under $25,000	26,437	$218,476	$ 3,564	$ 1,721	$ 5,285	$223,761
$25,000 under $50,000	1,211	$ 35,176	$ 2,329	$ 1,173	$ 3,502	$ 38,679
$50,000 under $100,000	215	$ 10,749	$ 2,019	$ 1,667	$ 3,686	$ 14,435
$100,000 or more	78	$ 7,117	$ 7,495	$14,193	$21,688	$ 28,805

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 2. Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	648,323	$ 89,224	$1,181,186	$ 18,021	$ 1,801	$ 19,822
$5,000 under $10,000	490,105	229,776	1,324,001	108,732	8,945	117,677
$10,000 under $15,000	376,534	318,649	1,166,221	165,543	10,550	176,093
$15,000 under $20,000	299,610	379,432	1,136,487	193,842	11,298	205,139
$20,000 under $25,000	237,051	388,241	1,037,858	202,780	11,132	213,912
$25,000 under $30,000	163,098	314,229	766,662	175,977	10,903	186,879
$30,000 under $35,000	99,917	214,817	483,102	130,588	10,529	141,117
$35,000 under $40,000	57,031	133,590	278,990	87,344	9,470	96,814
$40,000 under $45,000	33,092	82,634	162,298	57,783	8,571	66,354
$45,000 under $50,000	20,058	52,883	98,172	39,096	7,567	46,664
$50,000 under $60,000	23,040	62,632	112,513	51,390	13,139	64,529
$60,000 under $70,000	12,348	35,105	59,869	32,584	10,379	42,962
$70,000 under $80,000	7,693	22,623	37,120	23,259	8,799	32,058
$80,000 under $90,000	5,122	15,276	24,821	17,404	7,547	24,950
$90,000 under $100,000	3,758	11,707	18,557	14,197	6,614	20,811
$100,000 under $150,000	7,913	24,882	38,810	36,652	21,290	57,942
$150,000 under $200,000	2,394	7,445	12,005	14,484	12,970	27,454
$200,000 under $500,000	2,227	7,534	11,566	17,611	30,577	48,188
$500,000 under $1,000,000	295	1,134	1,378	3,804	13,239	17,043
$1,000,000 or over	113	544	422	1,860	20,582	22,442
Overall Totals	2,489,722	$2,392,357	$7,952,038	$1,392,950	$235,902	$1,628,852
Under $25,000	2,051,623	$1,405,323	$5,845,753	$ 688,918	$ 43,725	$ 732,643
$25,000 under $50,000	373,196	$ 798,153	$1,789,224	$ 490,789	$ 47,039	$ 537,828
$50,000 under $100,000	51,961	$ 147,343	$ 252,880	$ 138,834	$ 46,478	$ 185,312
$100,000 or more	12,942	$ 41,538	$ 64,180	$ 74,409	$ 98,660	$ 173,069

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Single) Table 2A. Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	547,220	$ 68,204	$ 935,493	$ 16,257	$ 1,627	$ 17,884
$5,000 under $10,000	362,469	156,590	830,354	88,337	6,292	94,628
$10,000 under $15,000	224,806	167,202	519,141	107,776	6,176	113,952
$15,000 under $20,000	106,409	114,603	254,543	75,617	5,777	81,394
$20,000 under $25,000	43,825	62,691	109,720	40,267	4,997	45,264
$25,000 under $30,000	16,990	29,442	45,461	18,772	4,055	22,827
$30,000 under $35,000	7,910	15,008	22,604	9,916	3,507	13,423
$35,000 under $40,000	3,976	8,520	12,074	5,530	2,671	8,201
$40,000 under $45,000	2,325	5,322	7,245	3,507	2,217	5,725
$45,000 under $50,000	1,517	3,495	4,939	2,468	1,872	4,340
$50,000 under $60,000	1,901	4,934	6,950	3,411	3,030	6,442
$60,000 under $70,000	1,026	3,060	3,449	2,141	2,155	4,295
$70,000 under $80,000	687	2,345	2,459	1,596	1,806	3,403
$80,000 under $90,000	438	1,595	1,512	1,003	1,653	2,656
$90,000 under $100,000	295	1,226	1,127	812	1,125	1,937
$100,000 under $150,000	667	2,669	3,039	2,042	3,865	5,907
$150,000 under $200,000	249	1,070	1,215	955	2,423	3,378
$200,000 under $500,000	245	1,138	1,411	1,289	4,921	6,211
$500,000 under $1,000,000	52	442	223	563	2,449	3,012
$1,000,000 or over	17	293	38	255	2,843	3,098
Overall Totals	1,323,024	$649,850	$2,762,996	$382,517	$65,461	$447,978
Under $25,000	1,284,729	$569,290	$2,649,251	$328,254	$24,869	$353,123
$25,000 under $50,000	32,718	$ 61,787	$ 92,322	$ 40,193	$14,322	$ 54,516
$50,000 under $100,000	4,347	$ 13,161	$ 15,497	$ 8,964	$ 9,769	$ 18,733
$100,000 or more	1,230	$ 5,612	$ 5,926	$ 5,105	$16,501	$ 21,606

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Joint) Table 2B. Number of Returns and Amounts of Deductions, Exemptions, 5%, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	92,133	$ 18,940	$ 234,425	$ 1,171	$ 120	$ 1,292
$5,000 under $10,000	119,475	68,562	481,183	18,118	2,528	20,646
$10,000 under $15,000	146,527	146,764	638,605	55,123	4,225	59,347
$15,000 under $20,000	190,398	260,949	876,809	116,170	5,387	121,556
$20,000 under $25,000	191,924	322,914	925,558	161,294	6,029	167,322
$25,000 under $30,000	145,514	283,351	719,989	156,529	6,748	163,277
$30,000 under $35,000	91,716	198,972	459,897	120,282	6,948	127,230
$35,000 under $40,000	52,881	124,523	266,524	81,559	6,715	88,273
$40,000 under $45,000	30,670	77,012	154,826	54,121	6,278	60,399
$45,000 under $50,000	18,486	49,133	93,135	36,530	5,651	42,181
$50,000 under $60,000	21,055	57,388	105,342	47,812	10,006	57,818
$60,000 under $70,000	11,266	31,750	56,309	30,309	8,148	38,456
$70,000 under $80,000	6,976	20,097	34,594	21,597	6,911	28,508
$80,000 under $90,000	4,659	13,557	23,263	16,326	5,833	22,158
$90,000 under $100,000	3,443	10,453	17,366	13,325	5,415	18,740
$100,000 under $150,000	7,204	21,974	35,686	34,475	17,182	51,657
$150,000 under $200,000	2,136	6,343	10,774	13,466	10,507	23,974
$200,000 under $500,000	1,962	6,377	9,923	16,228	25,215	41,444
$500,000 under $1,000,000	242	692	1,153	3,240	10,728	13,969
$1,000,000 or over	90	177	375	1,540	16,195	17,735
Overall Totals	1,138,757	$1,719,926	$5,145,737	$999,214	$166,768	$1,165,982
Under $25,000	740,457	$ 818,128	$3,156,580	$351,876	$ 18,288	$ 370,164
$25,000 under $50,000	339,267	$ 732,991	$1,694,371	$449,020	$ 32,341	$ 481,360
$50,000 under $100,000	47,399	$ 133,244	$ 236,875	$129,368	$ 36,312	$ 165,680
$100,000 or more	11,634	$ 35,563	$ 57,911	$ 68,950	$ 79,828	$ 148,778

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(M.F.S.) Table 2C. Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	8,970	$ 2,080	$11,268	$ 593	$ 53	$ 646
$5,000 under $10,000	8,161	4,624	12,463	2,277	126	2,403
$10,000 under $15,000	5,201	4,682	8,475	2,645	149	2,794
$15,000 under $20,000	2,803	3,881	5,134	2,055	134	2,188
$20,000 under $25,000	1,302	2,636	2,581	1,219	106	1,325
$25,000 under $30,000	594	1,436	1,213	676	99	775
$30,000 under $35,000	291	836	602	391	73	464
$35,000 under $40,000	174	547	392	255	85	340
$40,000 under $45,000	97	300	227	155	75	231
$45,000 under $50,000	55	255	98	99	44	143
$50,000 under $60,000	84	310	221	167	103	270
$60,000 under $70,000	56	295	111	135	77	211
$70,000 under $80,000	30	182	68	67	81	148
$80,000 under $90,000	25	123	46	74	61	136
$90,000 under $100,000	20	28	64	60	74	134
$100,000 under $150,000	42	239	85	136	243	379
$150,000 under $200,000	9	31	15	62	40	102
$200,000 under $500,000	20	19	232	93	441	534
$500,000 under $1,000,000	1	0	1	0	63	63
$1,000,000 or over	6	74	9	64	1,545	1,608
Overall Totals	27,941	$22,581	$43,304	$11,220	$3,672	$14,893
Under $25,000	26,437	$17,904	$39,922	$ 8,788	$ 568	$ 9,356
$25,000 under $50,000	1,211	$ 3,375	$ 2,531	$ 1,576	$ 376	$ 1,953
$50,000 under $100,000	215	$ 939	$ 509	$ 503	$ 396	$ 899
$100,000 or more	78	$ 364	$ 343	$ 354	$2,331	$ 2,685

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
Table 3. Number of Returns and Averages of Income by Class and Total by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	648,323	$ 2,322	$ 58	$ 10	$ 68	$ 2,390
$5,000 under $10,000	490,105	7,212	179	38	217	7,430
$10,000 under $15,000	376,534	12,078	225	68	293	12,371
$15,000 under $20,000	299,610	17,061	266	112	378	17,439
$20,000 under $25,000	237,051	21,904	309	149	458	22,362
$25,000 under $30,000	163,098	26,670	407	238	645	27,316
$30,000 under $35,000	99,917	31,263	611	399	1,010	32,272
$35,000 under $40,000	57,031	35,681	928	654	1,583	37,264
$40,000 under $45,000	33,092	39,825	1,433	1,029	2,463	42,288
$45,000 under $50,000	20,058	43,716	2,021	1,560	3,581	47,297
$50,000 under $60,000	23,040	48,966	3,031	2,396	5,426	54,392
$60,000 under $70,000	12,348	56,644	4,445	3,496	7,941	64,584
$70,000 under $80,000	7,693	63,855	5,980	4,808	10,788	74,643
$80,000 under $90,000	5,122	70,851	7,545	6,314	13,859	84,710
$90,000 under $100,000	3,758	78,098	9,034	7,563	16,597	94,695
$100,000 under $150,000	7,913	93,931	13,894	11,400	25,294	119,225
$150,000 under $200,000	2,394	120,053	26,903	23,990	50,893	170,946
$200,000 under $500,000	2,227	154,522	65,072	63,498	128,570	283,093
$500,000 under $1,000,000	295	247,243	181,944	236,370	418,314	665,557
$1,000,000 or over	113	313,403	432,661	1,262,412	1,695,073	2,008,476
Overall Totals	2,489,722	$ 14,481	$ 521	$ 401	$ 922	$ 15,403
Under $25,000	2,051,623	$ 9,696	$ 177	$ 58	$ 235	$ 9,931
$25,000 under $50,000	373,196	$ 31,359	$ 719	$ 486	$ 1,205	$ 32,565
$50,000 under $100,000	51,961	$ 57,259	$ 4,683	$ 3,774	$ 8,457	$ 65,716
$100,000 or more	12,942	$114,600	$ 32,594	$ 38,745	$ 71,338	$ 185,939

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Single) Table 3A. Number of Returns and Averages of Income by Class and Total by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	547,220	$ 2,296	$ 55	$ 8	$ 3	$ 2,360
$5,000 under $10,000	362,469	7,187	167	33	200	7,387
$10,000 under $15,000	224,806	11,925	228	60	288	12,213
$15,000 under $20,000	106,409	16,628	406	147	553	17,181
$20,000 under $25,000	43,825	20,950	808	320	1,128	22,078
$25,000 under $30,000	16,990	24,792	1,586	773	2,359	27,151
$30,000 under $35,000	7,910	27,823	2,778	1,573	4,351	32,174
$35,000 under $40,000	3,976	30,679	4,145	2,426	6,571	37,250
$40,000 under $45,000	2,325	33,054	5,512	3,745	9,257	42,311
$45,000 under $50,000	1,517	35,261	7,383	4,630	12,013	47,274
$50,000 under $60,000	1,901	38,718	9,313	6,387	15,700	54,418
$60,000 under $70,000	1,026	44,407	11,756	8,485	20,241	64,648
$70,000 under $80,000	687	49,320	15,042	10,297	25,339	74,659
$80,000 under $90,000	438	48,908	19,873	16,003	35,875	84,783
$90,000 under $100,000	295	58,134	20,719	15,817	36,536	94,670
$100,000 under $150,000	667	63,517	31,865	23,872	55,736	119,253
$150,000 under $200,000	249	77,499	53,946	38,858	92,804	170,303
$200,000 under $500,000	245	104,445	105,150	84,885	190,035	294,481
$500,000 under $1,000,000	52	211,436	222,689	217,131	439,820	651,256
$1,000,000 or over	17	298,515	782,657	773,367	1,556,023	1,854,539
Overall Totals	1,323,024	$ 7,875	$ 340	$ 167	$ 507	$ 8,382
Under $25,000	1,284,729	$ 7,184	$ 172	$ 46	$ 218	$ 7,402
$25,000 under $50,000	32,718	$ 27,313	$ 2,733	$ 1,557	$ 4,290	$ 31,603
$50,000 under $100,000	4,347	$ 44,081	$ 12,633	$ 9,109	$ 21,742	$ 65,823
$100,000 or more	1,230	$ 84,001	$ 69,376	$ 57,588	$ 13,415	$ 210,965

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Joint) Table 3B. Number of Returns and Averages of Income by Class and Total by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	92,133	$ 2,463	$ 79	$ 17	$ 95	$ 2,558
$5,000 under $10,000	119,475	7,286	219	56	275	7,561
$10,000 under $15,000	146,527	12,317	221	81	302	12,619
$15,000 under $20,000	190,398	17,307	188	91	280	17,586
$20,000 under $25,000	191,924	22,126	195	108	303	22,429
$25,000 under $30,000	145,514	26,894	267	175	442	27,335
$30,000 under $35,000	91,716	31,564	420	297	717	32,281
$35,000 under $40,000	52,881	36,068	681	517	1 198	37,266
$40,000 under $45,000	30,670	40,354	1,111	821	1,933	42,286
$45,000 under $50,000	18,486	44,421	1,576	1,302	2,877	47,299
$50,000 under $60,000	21,055	49,915	2,447	2,028	4,475	54,390
$60,000 under $70,000	11,266	57,781	3,764	3,033	6,797	64,578
$70,000 under $80,000	6,976	65,349	5,031	4,261	9,292	74,641
$80,000 under $90,000	4,659	72,962	6,382	5,359	11,741	84,703
$90,000 under $100,000	3,443	79,915	8,021	6,764	14,785	94,699
$100,000 under $150,000	7,204	96,901	12,139	10,170	22,310	119,211
$150,000 under $200,000	2,136	124,962	23,797	22,249	46,046	171,007
$200,000 under $500,000	1,962	161,402	59,153	60,962	120,115	281,517
$500,000 under $1,000,000	242	255,959	171,538	241,480	413,018	668,977
$1,000,000 or over	90	323,511	368,320	1,306,347	1,674,667	1,998,178
Overall Totals	1,138,757	$ 22,273	$ 730	$ 666	$ 1,396	$ 23,669
Under $25,000	740,457	$ 14,105	$ 188	$ 79	$ 25	$ 14,371
$25,000 under $50,000	339,267	$ 31,758	$ 520	$ 381	$ 581	$ 32,659
$50,000 under $100,000	47,399	$ 58,501	$ 3,932	$ 3,267	$ 7,199	$ 65,700
$100,000 or more	11,634	$117,992	$ 28,279	$ 35,792	$ 6,862	$ 182,064

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(M.F.S.) Table 3C. Number of Returns and Averages of Income by Class and Total by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	8,970	$ 2,457	$ 44	$ 12	$ 55	$ 2,512
$5,000 under $10,000	8,161	7,262	103	40	143	7,406
$10,000 under $15,000	5,201	11,965	191	76	267	12,232
$15,000 under $20,000	2,803	16,812	285	159	444	17,256
$20,000 under $25,000	1,302	21,364	414	344	758	22,123
$25,000 under $30,000	594	25,626	1,113	439	1,552	27,178
$30,000 under $35,000	291	29,880	1,629	708	2,337	32,217
$35,000 under $40,000	174	32,644	2,575	1,968	4,543	37,187
$40,000 under $45,000	97	34,941	5,545	1,671	7,215	42,157
$45,000 under $50,000	55	39,818	3,793	3,660	7,453	47,271
$50,000 under $60,000	84	43,049	7,124	4,269	11,393	54,442
$60,000 under $70,000	56	51,943	7,520	5,191	12,711	64,654
$70,000 under $80,000	30	49,333	19,059	6,185	25,243	74,576
$80,000 under $90,000	25	61,842	8,273	14,600	22,873	84,715
$90,000 under $100,000	20	59,901	11,055	23,366	34,421	94,322
$100,000 under $150,000	42	67,591	29,477	24,287	53,764	121,356
$150,000 under $200,000	9	132,468	15,890	25,838	41,728	174,195
$200,000 under $500,000	20	93,098	154,783	50,303	205,086	298,184
$500,000 under $1,000,000	1	0	581,671	0	581,671	581,671
$1,000,000 or over	6	203,972	406,114	1,989,013	2,395,127	2,599,099
Overall Totals	27,941	$ 9,718	$ 551	$ 671	$ 1,223	$ 10,940
Under $25,000	26,437	$ 8,264	$ 135	$ 65	$ 200	$ 8,464
$25,000 under $50,000	1,211	$ 29,047	$ 1,924	$ 968	$ 2,892	$ 31,939
$50,000 under $100,000	215	$ 49,995	$ 9,391	$ 7,754	$ 17,146	$ 67,141
$100,000 or more	78	$ 91,242	$ 96,090	$ 181,958	$ 278,049	$ 369,290

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 4. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	648,323	$ 138	$1,822	$ 28	$ 3	$ 31
$5,000 under $10,000	490,105	469	2,701	222	18	240
$10,000 under $15,000	376,534	846	3,097	440	28	468
$15,000 under $20,000	299,610	1,266	3,793	647	38	685
$20,000 under $25,000	237,051	1,638	4,378	855	47	902
$25,000 under $30,000	163,098	1,927	4,701	1,079	67	1,146
$30,000 under $35,000	99,917	2,150	4,835	1,307	105	1,412
$35,000 under $40,000	57,031	2,342	4,892	1,532	166	1,698
$40,000 under $45,000	33,092	2,497	4,904	1,746	259	2,005
$45,000 under $50,000	20,058	2,637	4,894	1,949	377	2,326
$50,000 under $60,000	23,040	2,718	4,883	2,230	570	2,801
$60,000 under $70,000	12,348	2,843	4,848	2,639	841	3,479
$70,000 under $80,000	7,693	2,941	4,825	3,023	1,144	4,167
$80,000 under $90,000	5,122	2,982	4,846	3,398	1,473	4,871
$90,000 under $100,000	3,758	3,115	4,938	3,778	1,760	5,538
$100,000 under $150,000	7,913	3,144	4,905	4,632	2,691	7,322
$150,000 under $200,000	2,394	3,110	5,014	6,050	5,418	11,468
$200,000 under $500,000	2,227	3,383	5,194	7,908	13,730	21,638
$500,000 under $1,000,000	295	3,844	4,670	12,893	44,880	57,773
$1,000,000 or over	113	4,812	3,732	16,456	182,144	198,600
Overall Totals	2,489,722	$ 961	$3,194	$ 559	$ 95	$ 654
Under $25,000	2,051,623	$ 685	$2,849	$ 336	$ 21	$ 357
$25,000 under $50,000	373,196	$2,139	$4,794	$ 1,315	$ 126	$ 1,441
$50,000 under $100,000	51,961	$2,836	$4,867	$ 2,672	$ 894	$ 3,566
$100,000 or more	12,942	$3,210	$4,959	$ 5,749	$ 7,623	$ 13,373

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Single) Table 4A. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	547,220	$ 125	$1,710	$ 30	$ 3	$ 33
$5,000 under $10,000	362,469	432	2,291	244	17	261
$10,000 under $15,000	224,806	744	2,309	479	27	507
$15,000 under $20,000	106,409	1,077	2,392	711	54	765
$20,000 under $25,000	43,825	1,430	2,504	919	114	1,033
$25,000 under $30,000	16,990	1,733	2,676	1,105	239	1,344
$30,000 under $35,000	7,910	1,897	2,858	1,254	443	1,697
$35,000 under $40,000	3,976	2,143	3,037	1,391	672	2,063
$40,000 under $45,000	2,325	2,289	3,116	1,509	954	2,462
$45,000 under $50,000	1,517	2,304	3,256	1,627	1,234	2,861
$50,000 under $60,000	1,901	2,596	3,656	1,794	1,594	3,389
$60,000 under $70,000	1,026	2,983	3,362	2,086	2,100	4,186
$70,000 under $80,000	687	3,413	3,579	2,324	2,629	4,953
$80,000 under $90,000	438	3,643	3,453	2,291	3,773	6,064
$90,000 under $100,000	295	4,157	3,819	2,753	3,813	6,566
$100,000 under $150,000	667	4,002	4,556	3,061	5,795	8,856
$150,000 under $200,000	249	4,299	4,881	3,837	9,731	13,568
$200,000 under $500,000	245	4,646	5,759	5,263	20,086	25,349
$500,000 under $1,000,000	52	8,493	4,295	10,828	47,094	57,922
$1,000,000 or over	17	17,219	2,225	15,028	167,217	182,245
Overall Totals	1,323,024	$ 491	$2,088	$ 289	$ 49	$ 339
Under $25,000	1,284,729	$ 443	$2,062	$ 256	$ 19	$ 275
$25,000 under $50,000	32,718	$ 1,888	$2,822	$ 1,228	$ 438	$ 1,666
$50,000 under $100,000	4,347	$ 3,028	$3,565	$ 2,062	$ 2,247	$ 4,309
$100,000 or more	1,230	$ 4,563	$4,818	$ 4,150	$ 13,415	$ 17,566

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Joint) Table 4B. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	92,133	$ 206	$2,544	$ 13	$ 1	$ 14
$5,000 under $10,000	119,475	574	4,027	152	21	173
$10,000 under $15,000	146,527	1,002	4,358	376	29	405
$15,000 under $20,000	190,398	1,371	4,605	610	28	638
$20,000 under $25,000	191,924	1,683	4,823	840	31	872
$25,000 under $30,000	145,514	1,947	4,948	1,076	46	1,122
$30,000 under $35,000	91,716	2,169	5,014	1,311	76	1,387
$35,000 under $40,000	52,881	2,355	5,040	1,542	127	1,669
$40,000 under $45,000	30,670	2,511	5,048	1,765	205	1,969
$45,000 under $50,000	18,486	2,658	5,038	1,976	306	2,282
$50,000 under $60,000	21,055	2,726	5,003	2,271	475	2,746
$60,000 under $70,000	11,266	2,818	4,998	2,690	723	3,413
$70,000 under $80,000	6,976	2,881	4,959	3,096	991	4,087
$80,000 under $90,000	4,659	2,910	4,993	3,504	1,252	4,756
$90,000 under $100,000	3,443	3,036	5,044	3,870	1,573	5,443
$100,000 under $150,000	7,204	3,050	4,954	4,785	2,385	7,171
$150,000 under $200,000	2,136	2,970	5,044	6,305	4,919	11,224
$200,000 under $500,000	1,962	3,250	5,058	8,271	12,852	21,123
$500,000 under $1,000,000	242	2,861	4,766	13,390	44,331	57,721
$1,000,000 or over	90	1,967	4,163	17,116	179,941	197,057
Overall Totals	1,138,757	$1,510	$4,519	$ 877	$ 146	$ 1,024
Under $25,000	740,457	$1,105	$4,263	$ 475	$ 25	$ 500
$25,000 under $50,000	339,267	$2,161	$4,994	$ 1,323	$ 95	$ 1,419
$50,000 under $100,000	47,399	$2,811	$4,997	$ 2,729	$ 766	$ 3,495
$100,000 or more	11,634	$3,057	$4,978	$ 5,927	$ 6,862	$ 12,788

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(M.F.S.) Table 4C. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	8,970	$ 232	$ 1,256	$ 66	$ 6	$ 72
$5,000 under $10,000	8,161	567	1,527	279	15	294
$10,000 under $15,000	5,201	900	1,630	509	29	537
$15,000 under $20,000	2,803	1,384	1,832	733	48	781
$20,000 under $25,000	1,302	2,025	1,982	936	82	1,017
$25,000 under $30,000	594	2,417	2,042	1,139	167	1,305
$30,000 under $35,000	291	2,874	2,068	1,342	251	1,594
$35,000 under $40,000	174	3,146	2,250	1,467	488	1,955
$40,000 under $45,000	97	3,097	2,337	1,601	776	2,337
$45,000 under $50,000	55	4,641	1,784	1,795	801	2,596
$50,000 under $60,000	84	3,693	2,630	1,988	1,225	3,213
$60,000 under $70,000	56	5,272	1,983	2,404	1,366	3,770
$70,000 under $80,000	30	6,066	2,258	2,217	2,714	4,930
$80,000 under $90,000	25	4,915	1,826	2,969	2,459	5,428
$90,000 under $100,000	20	1,416	3,181	3,011	3,700	6,711
$100,000 under $150,000	42	5,696	2,034	3,233	5,780	9,013
$150,000 under $200,000	9	3,485	1,657	6,844	4,486	11,329
$200,000 under $500,000	20	945	11,609	4,642	22,047	26,689
$500,000 under $1,000,000	1	0	1,000	0	62,530	62,530
$1,000,000 or over	6	12,335	1,533	10,597	257,476	268,073
Overall Totals	27,941	$ 808	$ 1,550	$ 402	$ 131	$ 533
Under $25,000	26,437	$ 677	$ 1,510	$ 332	$ 21	$ 354
$25,000 under $50,000	1,211	$ 2,787	$ 2,090	$ 1,302	$ 311	$ 1,612
$50,000 under $100,000	215	$ 4,366	$ 2,367	$ 2,337	$ 1,843	$ 4,181
$100,000 or more	78	$ 4,660	$ 4,394	$ 4,536	$ 29,890	$ 34,426

NOTE: Detail may not add to total because of rounding.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 5. Percent Distribution of Number of Returns and Amounts of Income By Class and Total, by Size of Massachusetts Adjusted Gross Income

(Percent Distribution)

			10% Income			
Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	Interest and Dividends	Capital Gains	Total 10% Income	Total Mass. AGI
Under $5,000	26.04%	4.18%	2.92%	.62%	1.92%	4.04%
$5,000 under $10,000	19.69	9.80	6.75	1.89	4.64	9.50
$10,000 under $15,000	15.12	12.61	6.52	2.58	4.81	12.15
$15,000 under $20,000	12.03	14.18	6.16	3.36	4.94	13.62
$20,000 under $25,000	9.52	14.40	5.66	3.53	4.73	13.82
$25,000 under $30,000	6.55	12.06	5.12	3.89	4.59	11.62
$30,000 under $35,000	4.01	8.66	4.70	3.99	4.40	8.41
$35,000 under $40,000	2.29	5.64	4.08	3.74	3.93	5.54
$40,000 under $45,000	1.33	3.66	3.66	3.41	3.55	3.65
$45,000 under $50,000	.81	2.43	3.13	3.13	3.13	2.47
$50,000 under $60,000	.93	3.13	5.39	5.53	5.45	3.27
$60,000 under $70,000	.50	1.94	4.23	4.32	4.27	2.08
$70,000 under $80,000	.31	1.36	3.55	3.70	3.62	1.50
$80,000 under $90,000	.21	1.01	2.98	3.24	3.09	1.13
$90,000 under $100,000	.15	.81	2.62	2.85	2.72	.93
$100,000 under $150,000	.32	2.06	8.48	9.03	8.72	2.46
$150,000 under $200,000	.10	.80	4.97	5.75	5.31	1.07
$200,000 under $500,000	.09	.95	11.18	14.16	12.48	1.64
$500,000 under $1,000,000	.01	.20	4.14	6.98	5.38	.51
$1,000,000 or over	*	.10	3.77	14.29	8.35	.59
Overall Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Under $25,000	82.40%	55.17%	28.00%	11.97%	21.03%	53.13%
$25,000 under $50,000	14.99%	32.46%	20.70%	18.17%	19.60%	31.69%
$50,000 under $100,000	2.09%	8.25%	18.77%	19.64%	19.15%	8.90%
$100,000 or more	.52%	4.11%	32.54%	50.21%	40.24%	6.28%

* Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 6. Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax by Size of Massachusetts Adjusted Gross Income (Percent Distribution)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	26.04%	3.73%	14.85%	1.29%	.76%	1.22%
$5,000 under $10,000	19.69	9.60	16.65	7.81	3.79	7.22
$10,000 under $15,000	15.12	13.32	14.67	11.88	4.47	10.81
$15,000 under $20,000	12.03	15.86	14.29	13.92	4.79	12.59
$20,000 under $25,000	9.52	16.23	13.05	14.56	4.72	13.13
$25,000 under $30,000	6.55	13.13	9.64	12.63	4.62	11.47
$30,000 under $35,000	4.01	8.98	6.08	9.38	4.46	8.66
$35,000 under $40,000	2.29	5.58	3.51	6.27	4.01	5.94
$40,000 under $45,000	1.33	3.45	2.04	4.15	3.63	4.07
$45,000 under $50,000	.81	2.21	1.23	2.81	3.21	2.86
$50,000 under $60,000	.93	2.62	1.41	3.69	5.57	3.96
$60,000 under $70,000	.50	1.47	.75	2.34	4.40	2.64
$70,000 under $80,000	.31	.95	.47	1.67	3.73	.97
$80,000 under $90,000	.21	.64	.31	1.25	3.20	1.53
$90,000 under $100,000	.15	.49	.23	1.02	2.80	1.28
$100,000 under $150,000	.32	1.04	.49	2.63	9.03	3.56
$150,000 under $200,000	.10	.31	.15	1.04	5.50	1.69
$200,000 under $500,000	.09	.31	.15	1.26	12.96	2.96
$500,000 under $1,000,000	.01	.05	.02	.27	5.61	1.05
$1,000,000 or over	*	.02	.01	.13	8.72	1.38
Overall Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Under $25,000	82.40%	58.74%	73.51%	49.46%	18.54%	44.98%
$25,000 under $50,000	14.99%	33.36%	22.50%	35.23%	19.94%	33.02%
$50,000 under $100,000	2.09%	6.16%	3.18%	9.97%	19.70%	11.38%
$100,000 or more	.52%	1.74%	.81%	5.34%	41.82%	10.63%

* Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 7. Cumulative Percent of Number of Returns and Amount of Income by Class and Total, by Size of Massachusetts Adjusted Gross Income

(Cumulative Percent)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under $5,000	26.04%	4.18%	2.92%	.62%	1.92%	4.04%
$5,000 under $10,000	45.73	13.98	9.67	2.51	6.55	13.54
$10,000 under $15,000	60.85	26.59	16.19	5.09	11.36	25.68
$15,000 under $20,000	72.88	40.77	22.35	8.44	16.30	39.31
$20,000 under $25,000	82.40	55.17	28.00	11.97	21.03	53.13
$25,000 under $30,000	88.95	67.24	33.13	15.86	25.62	64.75
$30,000 under $35,000	92.97	75.90	37.83	19.86	30.02	73.16
$35,000 under $40,000	95.26	81.55	41.91	23.59	33.95	78.70
$40,000 under $45,000	96.59	85.20	45.57	27.01	37.50	82.35
$45,000 under $50,000	97.39	87.63	48.70	30.14	40.63	84.82
$50,000 under $60,000	98.32	90.76	54.09	35.67	46.08	88.09
$60,000 under $70,000	98.81	92.70	58.32	39.99	50.35	90.17
$70,000 under $80,000	99.12	94.07	61.87	43.69	53.97	91.67
$80,000 under $90,000	99.33	95.07	64.85	46.93	57.06	92.80
$90,000 under $100,000	99.48	95.89	67.47	49.78	59.78	93.73
$100,000 under $150,000	99.80	97.95	75.95	58.81	68.51	96.19
$150,000 under $200,000	99.89	98.75	80.91	64.57	73.82	97.25
$200,000 under $500,000	99.98	99.70	92.09	78.73	86.29	98.90
$500,000 under $1,000,000	100.00	99.90	96.23	85.71	91.67	99.41
$1,000,000 or over	*	100.00	100.00	100.00	100.00	100.00
Overall Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

* Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 8. Cumulative Percent of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax by Size of Massachusetts Adjusted Gross Income (Cumulative Percent)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under $5,000	26.04%	3.73%	14.85%	1.29%	.76%	1.22%
$5,000 under $10,000	45.73	13.33	31.50	9.10	4.56	8.44
$10,000 under $15,000	60.85	26.65	46.17	20.98	9.03	19.25
$15,000 under $20,000	72.88	42.51	60.46	34.90	13.82	31.85
$20,000 under $25,000	82.40	58.74	73.51	49.46	18.54	44.98
$25,000 under $30,000	88.95	71.88	83.15	62.09	23.16	56.45
$30,000 under $35,000	92.97	80.86	89.23	71.47	27.62	65.12
$35,000 under $40,000	95.26	86.44	92.74	77.74	31.63	71.06
$40,000 under $45,000	96.59	89.89	94.78	81.88	35.27	75.13
$45,000 under $50,000	97.39	92.10	96.01	84.69	38.48	78.00
$50,000 under $60,000	98.32	94.72	97.43	88.38	44.05	81.96
$60,000 under $70,000	98.81	96.19	98.18	90.72	48.45	84.60
$70,000 under $80,000	99.12	97.14	98.65	92.39	52.17	86.57
$80,000 under $90,000	99.33	97.77	98.96	93.64	55.37	88.10
$90,000 under $100,000	99.48	98.26	99.19	94.66	58.18	89.38
$100,000 under $150,000	99.80	99.30	99.68	97.29	67.20	92.93
$150,000 under $200,000	99.89	99.62	99.83	98.33	72.70	94.62
$200,000 under $500,000	99.98	99.93	99.98	99.59	85.66	97.58
$500,000 under $1,000,000	100.00	99.98	99.99	99.87	91.28	98.62
$1,000,000 or over	*	100.00	*	100.00	100.00	100.00
Overall Totals	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%

* Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 9. Amounts of 5%, 10%, and Total Taxed and Average, Percent Distribution and Cumulative Percent of Total Taxed Income by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Taxed Income (In Thousands)			Total Taxed Income		
	5%	10%	Total	Average	Percent Distribution	Cumulative Percent
Under $5,000	$ 335,283	$ 16,749	$ 352,033	$ 543	1.25%	1.25%
$5,000 under $10,000	2,022,916	83,211	2,106,127	4,297	7.49	8.74
$10,000 under $15,000	3,079,876	98,140	3,178,016	8,440	11.31	20.05
$15,000 under $20,000	3,606,355	105,093	3,711,448	12,388	13.20	33.25
$20,000 under $25,000	3,772,648	103,551	3,876,199	16,352	13.79	47.04
$25,000 under $30,000	3,273,986	101,420	3,375,406	20,696	12.01	59.05
$30,000 under $35,000	2,429,553	97,940	2,527,492	25,296	8.99	68.04
$35,000 under $40,000	1,625,008	88,093	1,713,101	30,038	6.09	74.14
$40,000 under $45,000	1,075,038	79,728	1,154,766	34,896	4.11	78.25
$45,000 under $50,000	727,373	70,394	797,767	39,773	2.84	81.08
$50,000 under $60,000	956,093	122,228	1,078,321	46,802	3.84	84.92
$60,000 under $70,000	606,209	96,547	702,755	56,912	2.50	87.42
$70,000 under $80,000	432,734	81,850	514,584	66,890	1.83	89.25
$80,000 under $90,000	323,786	70,202	393,988	76,921	1.40	90.65
$90,000 under $100,000	264,139	61,523	325,662	86,658	1.16	91.81
$100,000 under $150,000	681,900	198,050	879,950	111,203	3.13	94.94
$150,000 under $200,000	269,461	120,655	390,116	162,956	1.39	96.33
$200,000 under $500,000	327,639	284,441	612,080	274,845	2.18	98.51
$500,000 under $1,000,000	70,763	123,158	193,921	657,361	.69	99.20
$1,000,000 or over	34,596	191,463	226,058	2,000,516	.80	100.00
Overall Totals	$25,915,357	$2,194,434	$28,109,791	$ 11,290	100.00%	100.00%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 10. Taxed Income and Tax by Class and Total as Percent of and by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Taxed Income as Percent of Massachusetts AGI			Tax as Percent of Massachusetts AGI		
	5%	10%	Total	5%	10%	Total
Under $5,000	22.27%	38.08%	22.72%	1.20%	4.09%	1.28%
$5,000 under $10,000	57.23	78.22	57.84	3.08	8.41	3.23
$10,000 under $15,000	67.72	88.95	68.22	3.64	9.56	3.78
$15,000 under $20,000	70.55	92.70	71.03	3.79	9.97	3.93
$20,000 under $25,000	72.66	95.38	73.12	3.91	10.25	4.04
$25,000 under $30,000	75.27	96.35	75.76	4.05	10.36	4.19
$30,000 under $35,000	77.78	97.09	78.38	4.18	10.44	4.38
$35,000 under $40,000	79.85	97.59	80.61	4.29	10.49	4.56
$40,000 under $45,000	81.57	97.83	82.52	4.38	10.52	4.74
$45,000 under $50,000	82.95	98.01	84.09	4.46	10.54	4.92
$50,000 under $60,000	84.75	97.76	86.05	4.56	10.51	5.15
$60,000 under $70,000	86.67	98.46	88.12	4.66	10.58	5.39
$70,000 under $80,000	88.09	98.63	89.61	4.73	10.60	5.58
$80,000 under $90,000	89.22	98.90	90.81	4.80	10.63	5.75
$90,000 under $100,000	90.00	98.64	91.51	4.84	10.60	5.85
$100,000 under $150,000	91.74	98.95	93.27	4.93	10.64	6.14
$150,000 under $200,000	93.76	99.03	95.33	5.04	10.65	6.71
$200,000 under $500,000	95.21	99.34	97.09	5.12	10.68	7.64
$500,000 under $1,000,000	97.02	99.80	98.77	5.21	10.73	8.68
$1,000,000 or over	97.69	99.96	99.60	5.25	10.75	9.89
Overall Totals	71.88%	95.62%	73.30%	3.86%	10.28%	4.25%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

Table 11. Number of Return by Filing Status and Number of Dependents and Age 65 or over Exemptions Claimed, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Total	Number of Returns			Number of Dependents	Number Age 65 or Over
		Single	Joint	Married Separate		
$0 under $2,000	269,651	232,430	33,767	3,454	55,270	66,113
$2,000 under $3,000	139,607	120,796	16,891	1,920	24,943	30,611
$3,000 under $5,000	239,065	193,994	41,475	3,596	59,179	66,828
$0 under $5,000	648,323	547,220	92,133	8,970	139,392	163,552
$5,000 under $6,000	103,943	80,059	22,194	1,690	32,794	29,175
$6,000 under $7,000	102,381	77,028	23,508	1,845	36,496	25,425
$7,000 under $8,000	98,055	72,357	24,060	1,638	39,436	21,743
$8,000 under $9,000	94,291	68,369	24,425	1,497	40,960	18,949
$9,000 under $10,000	91,435	64,656	25,288	1,491	43,318	16,176
$5,000 under $10,000	490,105	362,469	119,475	8,161	193,004	111,468
$0 under $10,000	1,138,428	909,689	211,608	17,131	332,396	275,020
$10,000 under $15,000	376,534	224,806	146,527	5,201	235,756	57,224
$15,000 under $20,000	299,610	106,409	190,398	2,803	296,963	32,856
$10,000 under $20,000	676,144	331,215	336,925	8,004	532,719	90,080
$0 under $20,000	1,814,572	1,240,904	548,533	25,135	865,115	365,100
$20,000 under $30,000	400,149	60,815	337,438	1,896	529,204	28,917
$0 under $30,000	2,214,721	1,301,719	885,971	27,031	1,394,319	394,017
$30,000 under $50,000	210,098	17,629	214,808	701	306,612	14,642
$50,000 under $100,000	51,961	2,446	26,344	131	81,778	8,192
$100,000 or over	12,942	1,230	11,634	78	20,268	3,412
Overall Totals	2,489,722	1,323,024	1,138,757	27,941	1,802,977	420,263

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

(Single) Table 11A. Number of Returns, Total and Average Number of Dependents and Number of Age 65 or Over Exemptions Claimed, Single Taxpayers by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Returns with Dependents	Number of Dependents	Average Number of Dependents	Returns Age 65 or Over	Number Age 65 or Over
$0 under $2,000	232,430	16,948	30,738	1.81	37,345	37,345
$2,000 under $3,000	120,796	8,287	12,745	1.53	16,416	16,416
$3,000 under $5,000	193,994	19,219	29,358	1.52	32,618	32,618
$0 under $5,000	547,220	44,454	72,841	1.63	86,379	86,379
$5,000 under $6,000	80,059	9,680	15,205	1.57	12,578	12,578
$6,000 under $7,000	77,028	9,931	15,755	1.58	10,229	10,229
$7,000 under $8,000	72,357	9,939	16,068	1.61	8,126	8,126
$8,000 under $9,000	68,369	9,743	15,782	1.61	6,966	6,966
$9,000 under $10,000	64,656	9,527	15,387	1.61	5,817	5,817
$5,000 under $10,000	362,469	48,820	78,197	1.60	43,716	43,716
$0 under $10,000	909,689	93,274	151,038	1.61	130,095	130,095
$10,000 under $15,000	224,806	35,506	56,845	1.60	18,194	18,194
$15,000 under $20,000	106,409	19,955	32,668	1.63	7,521	7,521
$10,000 under $20,000	331,215	55,461	89,513	1.61	25,715	25,715
$0 under $20,000	1,240,904	148,735	240,551	1.61	155,810	155,810
$20,000 under $30,000	60,815	13,686	23,623	1.72	4,923	4,923
$0 under $30,000	1,301,719	162,421	264,174	1.62	160,733	160,733
$30,000 under $50,000	17,629	4,405	7,950	1.80	2,827	2,827
$50,000 under $100,000	2,446	607	1,198	1.97	627	627
$100,000 or over	1,230	292	540	1.84	430	430
Overall Totals	1,323,024	167,725	273,862	1.63	164,617	164,617

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979
(Joint) Table 11B. Number of Returns, Total and Average Number of Dependents and Number of Age 65 or Over Exemptions Claimed, Married Taxpayers by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income		Number of Returns	Returns with Dependents	Number of Dependents	Average Number of Dependents	Returns Age 65 or Over	Number Age 65 or Over
$0 under	$2,000	33,767	10,553	22,667	2.14	15,941	28,581
$2,000 under	$3,000	16,891	5,483	11,145	2.03	7,984	14,062
$3,000 under	$5,000	41,475	13,799	27,495	1.99	19,710	33,928
$0 under	$5,000	92,133	29,835	61,307	2.05	43,635	76,571
$5,000 under	$6,000	22,194	8,306	16,495	1.98	9,696	16,497
$6,000 under	$7,000	23,508	9,847	19,524	1.98	8,980	15,089
$7,000 under	$8,000	24,060	11,004	22,200	2.01	8,122	13,525
$8,000 under	$9,000	24,425	11,716	23,986	2.04	7,279	11,918
$9,000 under	$10,000	25,288	13,028	26,846	2.06	6,401	10,320
$5,000 under	$10,000	119,475	53,901	109,051	2.02	40,478	67,349
$0 under	$10,000	211,608	83,736	170,358	2.03	84,113	143,920
$10,000 under	$15,000	146,527	84,072	174,986	2.08	24,819	38,846
$15,000 under	$20,000	190,398	123,519	261,719	2.11	16,353	25,234
$10,000 under	$20,000	336,925	207,591	436,705	2.10	41,172	64,080
$0 under	$20,000	548,533	291,327	607,063	2.08	125,285	208,000
$20,000 under	$30,000	337,438	226,868	503,545	2.21	15,714	23,910
$0 under	$30,000	885,971	518,195	1,110,608	2.14	140,999	231,910
$30,000 under	$50,000	214,808	145,016	332,941	2.29	9,808	14,879
$50,000 under	$100,000	26,344	18,687	45,422	2.43	2,780	4,417
$100,000 or over		11,634	7,852	19,663	2.50	1,830	2,963
Overall Totals		1,138,757	689,750	1,508,634	2.18	155,417	254,169

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns / 1979

(M.F.S.) Table 11C. Number of Returns, Total and Average Number of Dependents and Number of Age 65 or Over Exemptions Claimed, Married Taxpayers Filing Separately by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Returns with Dependents	Number of Dependents	Average Number of Dependents	Returns Age 65 or Over	Number Age 65 or Over
$0 under $2,000	3,454	974	1,865	1.91	187	187
$2,000 under $3,000	1,920	575	1,053	1.83	133	133
$3,000 under $5,000	3,596	1,240	2,326	1.87	282	282
$0 Under $5,000	8,970	2,789	5,244	1.88	602	602
$5,000 under $6,000	1,690	592	1,094	1.84	100	100
$6,000 under $7,000	1,845	653	1,217	1.86	107	107
$7,000 under $8,000	1,638	620	1,168	1.88	92	92
$8,000 under $9,000	1,497	611	1,192	1.95	65	65
$9,000 under $10,000	1,491	577	1,085	1.88	39	39
$5,000 under $10,000	8,161	3,053	5,756	1.88	403	403
$0 under $10,000	17,131	5,842	11,000	1.88	1,005	1,005
$10,000 under $15,000	5,201	2,073	3,925	1.89	184	184
$15,000 under $20,000	2,803	1,261	2,576	2.04	101	101
$10,000 under $20,000	8,004	3,334	6,501	1.94	285	285
$0 under $20,000	25,135	9,176	17,501	1.90	1,290	1,290
$20,000 under $30,000	1,896	958	2,036	2.12	84	84
$0 under $30,000	27,031	10,134	19,537	1.92	1,374	1,374
$30,000 under $50,000	701	349	736	2.10	63	63
$50,000 under $100,000	131	66	143	2.16	21	21
$100,000 or over	78	30	65	2.16	19	19
Overall Totals	27,941	10,579	20,481	1.93	1,477	1,477

SOURCE: Massachusetts Department of Revenue

C.S. 1-EC

The Commonwealth of Massachusetts -DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1981 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS; CHAPTER 59, SECTION 21

FISCAL 1981
FINAL
ALL MUNICIPALITIES
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Over estimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 **Prior Year** Underestimates to be raised	Column 3 **Prior Year** Overestimates to be Used as Available Funds
A. County Assessments			
1. County Tax G.L. CH. 35, s. 31	$ 73,439,701.05	$ 2,651,868.85	$1,377,418.87
2. County Hospital G.L. CH. 111, s. 85	225,300.00		401,312.76
Sub-total, County	$ 73,665,001.05	$ 2,651,868.85	$1,778,731.63
B. State Assessments and Charges			
1. Special Education G.L.CH.71B,ss.10,12;1972,CH.766	$ 5,044,321.00	$ 94,557.00	$1,004,014.00
2. Audit of Municipal Accounts G.L.CH.44,ss.41,46A	1,240,902.19		
3. State Examination of Retirement System G.L.CH. 32, s. 21 (2)	334,452.46		
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	694,412.85		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
5. Elderly Governmental Retirees	1,358,418.20		
6. Retired Municipal Teachers	1,416,054.63		
7. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4 – 6	17,689,828.00	793,759.42	
8. Mosquito Control Projects G.L. CH.252, s. 5A	2,337,408.68	322,089.26	393,170.62
9. Air Pollution Control Districts G.L.CH. 111,ss.142B, 142C; 1960, CH 676, s. 1	877,103.00		170,594.15
10. Metropolitan Area Planning Council G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	449,674.65		
11. Old Colony Planning Council 1967, CH. 332	50,129.00		
12. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00	8,153.05	
13. Suffolk Co. Coop. Ext. Service G.L.CH.128, s.44A.	224,880.00	142,531.00	
14.			
Sub-total, State	$ 31,718,584.66	$ 1,361,089.73	$1,567,778.77
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L.CH.92, ss. 54 – 59A	$ 20,688,342.00	$	$ 318,399.45
2. Metropolitan Sewerage G.L. CH. 92, ss. 5 – 8	16,796,010.49*		1,069,058.66
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A	11,539,298.40*		
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees	67,570.72		
Sub-total, Metropolitan District	$ 49,091,221.61	$	$1,387,458.11
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8,9; 1974, CH. 825, ss. 6,7 Net Cost of Service - Jan. 1, 1979 - Dec. 31, 1979 After Commonwealth Credit $85,765,000.00	$ 91,582,000.00	$ 6,579,679.71	$
2. Boston Metropolitan District Expenses 1929, CH. 383, s.12; 1954, CH. 535	16,000.00		
3. Regional Transit Authorities: G.L. CH. 161B. ss. 10,11; 1973, CH. 1141 Net Cost of Service – July 1, 1979 – June 30, 1980 After Commonwealth Credit $5,758,072.89	6,261,530.89	232,276.63	256,881.75
Sub-total, Transportation	$ 97,859,530.89	$ 6,811,956.34	$ 256,881.75
E. Totals - All Assessments and Charges	$252,334,338.21	$10,824,914.92	$4,990,850.26

* Does not include, Boston, - Water Assessment $11,993,466.00
Boston, - Sewer Assessment $ 7,342,392.52

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

C.S. 1-ER
FINAL
FISCAL 1981
All Municipalities
NAME OF CITY OR TOWN

NOTICE TO ASSESSORS OF FISCAL 1981 ESTIMATED RECEIPTS

TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23

A.	**Reimbursement for Loss of Taxes:**		
	1.	Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B	$ 15,730,538
	2.	Loss of Taxes, Flood Control G.L. CH. 58, s. 17	265,000
	Abatements G.L. CH. 59, s. 5		
	3.	Veterans Clauses 22A - 22E	3,130,764
	4.	Surviving Spouses and Others Clause 17	3,858,667
	5.	Blind Persons Clause 37	542,709
	6.	Elderly Persons Clause 41, 1977, CH. 967, s. 2	10,000,000
	7.	Government Center — Boston 1960, CH. 635, s. 8	357,570
		Sub-total, Loss of Taxes	$ 33,885,248
B.	**Education Distribution and Reimbursements:**		
	School Aid Distribution G.L. CH. 58, s. 18A		
	1.	School Aid G.L. CH. 70, as amended	$ 643,082,794
	2.	Adjustment	423,882
	3.		757,341
		Sub-total, School Aid Distributions	$ 644,264,017
	4.	Retired Teachers' Pensions G.L. CH. 32, s. 20(2)(c)	17,760,581
	5.	Regional Public Libraries G.L. CH. 78, s. 19C	3,176,700
	6.	Outside Vocational School Transportation G.L. CH. 74, s. 8A	279,626
	7.	Transportation of Pupils G.L. CH. 71, ss. 7A and 37D	27,471,609
	8.	School Transportation G.L. CH. 71, s. 7B	668,896
	9.	Construction of School Projects, 1948, CH. 645; 1976, CH. 511	90,910,900
	10.	School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14	11,915,912
	11.	Special Needs Recreation G.L. CH. 71B, s. 11	529,210
	12.	Tuition for State Wards G.L. CH. 76, ss. 7&9; G.L. CH. 74, s. 7A	3,441,071
	13.		
	14.		
		Sub-total, Education Reimbursements	$ 156,154,505
		Reimbursements Offset Items — Reserve for Direct Expenditures	
	15.	Public Libraries G.L. CH. 78, s. 19A	$ 2,800,397
	16.	Racial Imbalance G.L. CH. 76, s. 12A	6,826,344
	17.	Magnet Education G.L. CH. 71, ss. 37I and 37J	2,891,200
	18.	Equal Education Improvement Fund G.L. CH. 15, s. 11	6,000,000
	19.	School Lunch Program 1970, CH. 871	5,635,912
	20.	Elderly Lunch Program G.L. CH. 15, S. 1L, 1970, CH. 753	654,633
	21.		
		Sub-total, Education Offset Items	$ 24,808,486
		Sub-total, All Education Items	$ 825,227,008
C.	**General Government Reimbursements and Distributions:**		
	1.	Police Career Incentive G.L. CH. 41, s. 108L	$ 3,348,247
	2.	Cultivation and Protection of Shellfish G.L. CH. 130, s. 20	300,000
	3.	Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)	344,027
	4.	Federally Aided Urban Renewal Projects G.L. CH. 121	3,494,845
	5.	Non-Federally Aided Urban Renewal Projects G.L. CH. 121	814,126
	6.	Veterans' Benefits G.L. CH. 115, s. 6	9,316,468
	7.	Highway Reconstruction and Maintenance	18,469,803
	8.	Local Aid Fund (Additional Assistance)	143,000,000
	9.	Local Aid Fund (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	60,900,000
	10.	Highway Fund G.L. CH. 81, s. 31; 1971, CH. 497	19,713,935
	11.	Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	17,502,140
	12.	Highway Fund - 1980 Additional	
	13.	Highway & Transit Fringe MBTA Communities	2,491,000
	14.	Cost of Revaluation (Athol, Salisbury and 50% of Revere's cost)	(419,765)
		Sub-total, General Government	**$ 279,274,826**
D.	**TOTAL ESTIMATED RECEIPTS**		**$ 1,138,387,082**

C.S. 1-EC

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

FINAL NOTICE TO ASSESSORS OF FISCAL 1982 ESTIMATED CHARGES TO BE USED IN DETERMINING THE TAX LEVY GENERAL LAWS, CHAPTER 59, SECTION 21

Fiscal 1982

All Municipalities

NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 **Prior Year** Underestimates to be raised	Column 3 **Prior Year** Overestimates to be Used as Available Funds
A. County Assessments			
1. County Tax G. L. CH. 35, s. 31	$ 78,153,163.26	$ 5,204,387.41	$ 747,453.27
2. County Hospital G.L. CH. 111, s. 85			80,950.35
Sub-total, County	$ 78,153,163.26	$ 5,204,387.41	$ 828,403.62
B. State Assessments and Charges			
1. Special Education G.L.CH.71B,ss.10,12;1972,CH.766	$ 5,337,013.00	$ 365,501.00	$ 546,330.00
2. Audit of Municipal Accounts G.L. CH.44,ss.41,46A	985,416.01*		
3. State Supervision of Retirement Systems G.L. CH. 32, s. 21 (2)	285,142.23		
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	671,062.95		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
5. Elderly Governmental Retirees	1,644,140.07		943.28
6. Retired Municipal Teachers	2,336,625.35		
7. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4 – 6	17,274,889.00		235,963.71
8. Mosquito Control Projects G.L. CH. 252, s. 5A	2,561,953.00	129,558.05	21,897.00
9. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	845,276.00	3,601.00	139,088.74
10. Metropolitan Area Planning Council G.L. CH. 40B, ss. 26,29; 1974, CH. 476	467,661.23		
11. Old Colony Planning Council 1967, CH. 332	53,728.20		
12. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00		873.00
13. Suffolk Co. Coop. Ext. Service G.L. CH. 128, s. 44A	278,600.00		3,745.59
14.			
Sub-total, State	$ 32,742,507.04	$ 498,660.05	$ 948,841.32
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L. CH. 92, ss. 54 – 59A	$ 20,822,399.15	$	$ 1,482,779.36
2. Metropolitan Sewerage G.L. CH. 92, ss. 5 – 8	20,703,511.37**	22,181.24	1,525,465.53
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A	11,979,627.84**		
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees Woburn	26,892.20		
Sub-total, Metropolitan District	$ 53,532,430.56	$ 22,181.24	$ 3,008,244.89
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service – Jan. 1, 1980 – Dec. 31, 1980 After Commonwealth Credit $110,550,300.00	$ 101,655,400.00	$ 781,635.05	$ 453,558.01
2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
3. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service – July 1, 1980 – June 30, 1981 After Commonwealth Credit $8,782,291.00	8,782,291.00	246,914.86	581,208.75
Sub-total, Transportation	$ 110,453,691.00	$ 1,028,549.91	$ 1,034,766.76
E. Totals - All Assessments and Charges	$ 274,881,791.86	$ 6,753,778.61	$ 5,820,256.59

* Includes 1979 and 1980 Audit of Municipal Accounts

** Does not include City of Boston -- $11,879,750.88 (Water)
-- $ 9,202,730.63 (Sewerage)

The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

C.S. 1-ER
Fiscal 1982

FINAL NOTICE TO ASSESSORS OF FISCAL 1982 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY
GENERAL LAWS, CHAPTER 58 SECTION 25A, AND CHAPTER 59, SECTION 23

All Municipalities
NAME OF CITY OR TOWN

A.		**Reimbursement for Loss of Taxes:**	
	1.	Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B	$ 14,742,061
	2.	Loss of Taxes, Flood Control G.L. CH. 58, s. 17	265,000
		Loss of Taxes, Abatements G.L. CH. 59, s. 5	
	3.	Veterans Clauses 22A - 22E	2,229,694
	4.	Surviving Spouses and Others Clause 17	2,559,372
	5.	Blind Persons Clause 37	410,934
	6.	Elderly Persons Clause 41, 1977, CH. 967, s. 2	10,000,000
	7.	Government Center - Boston 1960, CH. 635, s. 8	357,570
		Sub-total, Loss of Taxes	$ 30,564,631
B.		**Education Distributions and Reimbursements:**	
		School Aid Distribution G.L. CH. 58, s. 18A	
	1.	School Aid G.L. CH. 70, as amended	$ 641,671,231
	2.	Adjustment, G.L. CH. 70, Net 1979 and 1980	(1,607,022)
	3.	Adjustment, G.L. CH. 70, 1981	43,510
	4.		
		Sub-total, School Aid Distributions	$ 640,107,719
	5.	Retired Teachers' Pensions G.L. CH. 32, s. 20(2)(c)	20,078,192
	6.	Regional Public Libraries G.L. CH. 78, s. 19C	3,715,854
	7.	Outside Vocational School Transportation G.L. CH. 74, s. 8A	281,637
	8.	Transportation of Pupils G.L. CH. 71, ss. 7A and 37D	43,869,776
	9.	School Transportation G.L. CH. 71, s. 7B	370,756
	10.	Construction of School Projects, 1948, CH. 645; 1976, CH. 511	86,877,813
	11.	School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14	11,912,126
	12.	Special Needs Recreation G.L. CH. 71B, s. 11	554,101
	13.	Tuition for State Wards G.L. CH. 76, ss. 7 & 9; G.L. CH. 74, s. 7A	3,238,753
	14.	Residential School Costs	8,672,841
	15.		
	16.		
		Sub-total, Education Reimbursements	$ 179,571,849
		Reimbursement Offset Items - Reserve for Direct Expenditures	
	17.	Public Libraries G.L. CH. 78, s. 19A	$ 2,794,412
	18.	Racial Imbalance G.L. CH. 76, s. 12A	7,372,539
	19.	Magnet Education G.L. CH. 71, ss. 37I and 37J	2,480,000
	20.	Equal Education Improvement Fund G.L. CH. 15, s. 11	6,000,000
	21.	School Lunch Program 1970, CH. 871	4,673,583
	22.	Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753	741,487
	23.		
		Sub-total, Education Offset Items	$ 24,062,021
		Sub-total, All Education Items	$ 843,741,589
C.		**General Government Reimbursements and Distributions:**	
	1.	Police Career Incentive G.L. CH. 41, s. 108L	$ 3,400,000
	2.	Cultivation and Protection of Shellfish G.L. CH. 130, s.20	300,000
	3.	Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)	300,909
	4.	Federally Aided Urban Renewal Projects G.L. CH. 121	2,259,010
	5.	Non-Federally Aided Urban Renewal Projects G.L. CH. 121	773,501
	6.	Veterans' Benefits G.L. CH. 115, s. 6	9,220,661
	7.	Highway Reconstruction and Maintenance 1974, CH. 825	18,469,803
	8.	Highway & Transit Fringe MBTA Communities 1974, CH. 825	2,491,000
	9.	Additional Assistance General Fund Appropriation to Local Aid Fund	348,000,000
	10.	Lottery, Beano, Charity Games G.L. CH. 29, s. 2D	78,045,000
	11.	Highway Fund G.L. CH. 81, s. 31; 1980, CH. 577, s. 8	24,029,640
	12.	Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	19,866,100
	13.	Retired Employees, Cost of Living 3% Increase	
	14.		
		Sub-total, General Government	$ 507,155,624
D.		**TOTAL ESTIMATED RECEIPTS**	$ 1,381,461,844

C.S. 2-ER

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Fiscal 1981
FINAL

NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1981 ESTIMATED RECEIPTS

Name of Regional School District All Regional School Districts

Member Cities and Towns

A.	General Fund Appropriated Reimbursement Programs:	
1.	Racial Imbalance Program G.L. CH. 76, s. 12A	$ 406,216
2.	Outside Vocational School Transportation G.L. CH. 74, s. 8A	53,923
3.	Transportation of Pupils G.L. CH. 71, s. 16C	10,528,391
4.	School Transportation G.L. CH. 71, s. 7B	31,104
5.	Construction of School Projects 1948, CH. 645, 1976, CH. 511	20,938,012
6.	School Lunch Program (Partial Ass't) 1970, CH. 871	764,088
7.	Elderly Lunch G.L. CH. 15, s. 1L	45,367
8.	Regional School District Aid G.L. CH. 71, s. 16D	42,700,000
9.	Tuition - State Wards G.L. CH. 76, ss. 7&9, CH. 74, s. 7A	558,929
10.	Special Needs Recreation G.L. CH. 71B	20,790
11.	School Related Transportation G.L. CH. 71A, CH. 71B	584,088
12.		
B.	General Fund Appropriated Distributions:	
1.	School Aid G.L. CH. 70, as amended	73,417,205
2.	Adjustment 1979 School Aid G.L. CH. 70	465,496
C.	TOTAL ESTIMATED RECEIPTS	$150,513,609

C.S. 2-ER

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

FINAL

Fiscal 1982

NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1982 ESTIMATED RECEIPTS

Name of Regional School District All Regional School Districts

Member Cities and Towns

A.	Local Aid Appropriated Reimbursement Programs:	
1.	Racial Imbalance Program G. L. CH. 76, s. 12A	$ 499,787
2.	Outside Vocational School Transportation G. L. CH. 74, s. 8A	57,329
3.	Transportation of Pupils G. L. CH. 71, s. 16C	15,190,155
4.	School Transportation G. L. CH. 71, s. 7B	29,244
5.	Construction of School Projects 1948, CH. 645, 1976, CH. 511	20,985,845
6.	School Lunch Program (Partial Ass't) 1970, CH. 871	626,417
7.	Elderly Lunch G. L. CH. 15, s. 1L	52,013
8.	Regional School District Aid G. L. CH. 71, s. 16D	42,700,000
9.	Tuition - State Wards G. L. CH. 76, ss. 7 & 9, CH. 74, s. 7A	789,247
10.	Special Needs Recreation G. L. CH. 71B	3,085
11.	School Related Transportation G. L. CH. 71A, CH. 71B	587,874
12.	Residential School Costs	527,159
B.	Local Aid Appropriated Distributions:	
1.	School Aid G. L. CH. 70, as amended	76,418,161
2.	Adjustment Net 1979/1980 School Aid G.L. CH. 70	(25,880)
C.	TOTAL ESTIMATED RECEIPTS	$158,440,436

ESTIMATED RECEIPTS FOR CITIES, TOWNS AND REGIONAL SCHOOL DISTRICTS ACTUAL 1980 AND COMPARISON OF 1981 AND 1982 ESTIMATES (IN MILLIONS OF DOLLARS)

Item	Fiscal Year 1980 Actual	 1981 Estimate	 1982 Estimate	 1982 1981 Change
Estimated Receipts				
CITIES AND TOWNS				
Reimbursements				
Loss of Taxes, 7 programs	$ 29.7	$ 33.9	$ 30.6	$ (3.3)
Veterans' Benefits	8.9	9.3	9.2	(0.1)
Pensions to Retired Teachers	17.2	17.8	20.1	2.3
Urban Renewal, 2 programs	3.6	4.3	3.0	(1.3)
School Transportation, 4 programs	40.4	40.3	56.4	16.1
Public Libraries, 2 programs	3.6	6.0	6.5	0.5
School Construction & Repairs	93.8	90.9	86.9	(4.0)
Racial Imbalance, 3 programs	14.1	15.7	15.9	0.2
School and Elderly Lunch	6.4	6.3	5.4	(0.9)
Highway and Transit, 2 programs	21.0	21.0	21.0	
Residential School Costs			8.7	8.7
Other, 5 programs	9.6	7.8	7.8	—
Total Reimbursements*	$ 248.3	$ 253.3	$ 271.5	$ 18.2
Distributions				
School Aid, Chapter 70, as amended (including prior year adjustments)	$ 645.0	$ 644.3	$ 640.1	$ (4.2)
Lottery, Beano, etc.	63.1	60.9	78.0	17.1
Additional Assistance	143.0	143.0	348.0	205.0
Highway Fund	41.5	19.7	24.0	4.3
Urban Redevelopment Excise	17.1	17.5	19.9	2.4
Total Distributions	$ 909.7	$ 885.4	$1,110.0	$ 224.6
Total Estimated Receipts, Cities & Towns	$1,158.0	$1,138.7	$1,381.5	$ 242.8
REGIONAL SCHOOL				
Reimbursements				
Regional School District Aid	$ 42.0	$ 42.7	$ 42.7	$
School Transportation, 4 programs	10.8	11.2	15.9	4.7
School Construction & Repair	20.2	20.9	21.0	0.1
Residential School Costs			0.5	0.5
Other, 5 programs	3.4	1.8	2.0	0.2
Total Reimbursements	$ 76.4	$ 76.6	$ 82.1	$ 5.5
Distributions				
School Aid, Chapter 70, as amended (including prior year adjustments)	$ 73.3	$ 73.9	$ 76.4	$ 2.5
Total Estimated Receipts - Regions	$ 149.7	$ 150.5	$ 158.5	$ 8.0
Other Locally Related Aid 15 programs	$ 291.5	$ 346.3*	$ 389.1*	$ 42.8
TOTAL AID: Cities, Towns, Regional School Districts and Locally Related	$1,599.2	$1,635.5	$1,929.1	$293.6

*Includes highway fund aid, G.L. Ch. 90, for cities and towns, which in 1980 was included in total estimated receipts. 1981, $18.1M; 1982, $20.9M; 1982 also includes $14M in aid to cities and towns which cannot be allocated to a particular municipality at this time.

Estimated Assessments and Charges	1980 Actual	1981 Estimate	1982 Estimate	1982 Change
County Tax	$ 67.0	$ 73.4	$ 78.2	$ 4.8
County Hospital	0.8	0.2		(0.2)
Special Education	4.6	5.0	5.4	0.4
State Recreation	16.0	17.7	17.3	(0.4)
MDC Parks	20.4	20.7	20.8	0.1
MDC Water	24.3	23.6	23.9	0.3
MDC Sewerage and Other	23.3	24.2	29.9	5.7
MBTA (after Credit 1980, $73.5; 1981 $85.8; 1982, $110.5)	80.6	91.6	101.7	10.1
Other, 12 programs	12.2	15.3	18.8	3.5
Total Assessments and Charges	$ 249.2	$ 271.7	$ 296.0	$ 24.3

Massachusetts Department of Revenue

July 29, 1981

SUMMARY OF DISTRIBUTIONS AND REIMBURSEMENTS TO CITIES AND TOWNS
FISCAL YEARS ACTUAL 1975 - 1981, 1982 ESTIMATED
(millions of dollars)

	1975	1976	1977	1978	1979	1980	1981	1982
Reimbursements:								
Loss of Taxes	$ 18.8	$ 18.9	$ 17.9	$ 19.5	$ 31.2	$ 29.7	$ 31.4	$ 30.6
Education	201.2	217.5	183.7	169.1	171.6	179.2	187.0	203.6
Other	19.5	15.4	20.1	14.8	23.6	20.9	18.2	18.7
Sub-total	$239.5	$251.8	$221.7	$203.4	$226.4	$229.8	$236.6	$252.9
Distributions:								
Special Education	$ 47.8	$ 54.6	$ 93.4	$166.4	$ —	$ —	$ —	$ —
School Aid, G.L. Ch. 70	367.6	367.5	353.3	277.3	565.0	645.0	649.9	640.1
Cigarette Excise	1.2	.7	.7	—	—	—	—	—
Special Highway	35.6	25.5	25.7	25.0	25.4	41.5	19.7	24.0
Highway & Transit Devel.	—	18.5	18.8	18.5	18.5	18.5	18.5	18.5
Lottery, Beano, etc.	54.6	44.3	41.7	47.1	61.1	63.1	73.8	78.0
Additional Assistance	—	—	—	30.0	60.0	143.0	143.0	348.0
Urban Redevelopment	9.7	9.8	10.9	15.1	15.4	17.1	20.7	19.9
Sub-total	$516.5	$520.9	$544.5	$579.4	$745.4	$928.2	$925.6	$1,128.5
Total	$756.0	$772.7	$766.2	$782.8	$971.8	$1,158.0	$1,162.2	$1,381.4

Notes: Aid to regional school districts not included in above figures.

Commencing in 1979 School Aid, G.L. Ch. 70 includes amounts showing prior years for special education distribution and vocational education reimbursements. (See Chapter 367, Acts of 1978.)

Excludes Chapter 90 Highway Aid.

Bilingual education amounts included in Special Education Distribution, 1975-1978.

Special Highway Distribution in 1980 includes $13,000,000 which in later years was appropriated for Chapter 90, highway projects.

Source: Department of Revenue

TABLE I — MASSACHUSETTS TAX RATES

City/Town	Fiscal 1980	Fiscal 1981
Abington	$ 33.70	$ 35.60*
Acton	29.40	31.80
Acushnet	80.00	23.79*
Adams	49.00	60.00
Agawam	48.50	55.00
Alford	19.50	13.50*
Amesbury	69.00	73.00
Amherst	28.20	29.60*
Andover	64.00	66.00
Arlington	81.00	87.00
Ashburnham	31.00	39.40
Ashby	33.00	43.50
Ashfield	17.00	19.30*
Ashland	45.00	44.00
Athol	61.00	145.00
Attleboro	72.35	79.95
Auburn	38.90	40.20
Avon	48.00	53.00
Ayer	112.00	118.00
Barnstable	21.25	23.20
Barre	21.00	24.50
Becket	17.00	23.00
Bedford	95.00	25.60
Belchertown	28.00	28.00
Bellingham	43.50	51.50
Belmont	67.00	26.60*
Berkley	21.00	23.00*
Berlin	86.00	86.00
Bernardston	30.00	26.50
Beverly	83.10	86.30
Billerica	312.00	311.00
Blackstone	50.75	66.40
Blandford	16.00	22.00
Bolton	21.20	21.80*
Boston	252.90	272.70
Bourne	19.70	21.60*
Boxborough	41.00	42.00
Boxford	137.50	149.00
Boylston	47.75	51.75
Braintree	43.75	45.00
Brewster	15.40	18.30
Bridgewater	43.30	44.00
Brimfield	119.00	128.00
Brockton	61.80	69.70
Brookfield	30.00	42.00
Brookline	98.00	98.00
Buckland	63.00	24.50*
Burlington	69.00	70.00
Cambridge	188.40	230.40
Canton	58.00	61.10
Carlisle	25.00	30.00
Carver	$ 270.00	$ 258.00
Charlemont	21.00	28.00
Charlton	62.00	127.20
Chatham	15.40	15.80
Chelmsford	53.00	58.50
Chelsea	238.00	245.40
Cheshire	11.50	17.50*
Chester	34.00	31.20
Chesterfield	64.00	23.00*
Chicopee	184.00	200.00
Chilmark	18.00	18.00
Clarksburg	23.00	35.50
Clinton	230.00	300.00
Cohasset	49.00	54.75
Colrain	41.00	47.00
Concord	35.20	39.80
Conway	93.00	24.50*
Cummington	23.00	25.50
Dalton	32.50	36.00
Danvers	74.00	27.50*
Dartmouth	32.00	35.00
Dedham	59.80	57.60
Deerfield	17.70	19.65
Dennis	13.00	13.40
Dighton	143.00	21.40*
Douglas	41.00	51.00
Dover	26.75	27.40
Dracut	190.00	225.00
Dudley	15.50	15.75*
Dunstable	216.00	218.00
Duxbury	37.80	41.70
East Bridgewater	67.00	33.00*
East Brookfield	43.00	28.00
East Longmeadow	37.70	39.70
Eastham	14.50	15.90
Easthampton	34.00	30.50*
Easton	39.00	42.50
Edgartown	25.00	9.00*
Egremont	30.50	13.60*
Erving	31.50	38.50
Essex	45.50	20.80*
Everett	141.20	139.60
Fairhaven	184.00	224.00
Fall River	160.00	164.00
Falmouth	18.00	18.30*
Fitchburg	46.90	41.68*
Florida	16.00	17.50
Foxborough	73.30	30.50*
Framingham	67.00	68.00
Franklin	83.00	34.00*
Freetown	183.00	23.52*

TABLE I — CONTINUED

City/Town	Fiscal 1980	Fiscal 1981	City/Town	Fiscal 1980	Fiscal 1981
Gardner	$ 50.25	$ 56.40	Leverett	$ 96.00	$ 116.00
Gay Head	74.00	12.80	Lexington	87.60	92.00
Georgetown	28.00	25.40*	Leyden	34.00	36.00
Gill	32.00	33.00	Lincoln	19.60	18.40*
Gloucester	87.00	91.00	Littleton	32.90	35.20
Goshen	27.20	34.40	Longmeadow	49.00	49.00
Gosnold	15.00	4.20	Lowell	180.80	167.80
Grafton	44.75	25.00*	Ludlow	75.00	73.00
Granby	33.00	31.00	Lunenburg	50.25	54.00
Granville	22.50	23.00*	Lynn	166.50	191.00
Great Barrington	49.00	27.00*	Lynnfield	26.60	20.80
Greenfield	38.80	44.60*	Malden	199.30	277.00
Groton	27.00	29.00	Manchester	28.50	33.20
Groveland	102.00	29.50*	Mansfield	76.80	88.00
Hadley	14.00	14.50*	Marblehead	63.00	66.00
Halifax	27.00	31.50*	Marion	57.60	16.60*
Hamilton	29.00	34.00	Marlborough	208.00	217.00
Hampden	35.00	36.25	Marshfield	91.00	94.50
Hancock	12.70	12.50*	Mashpee	19.20	18.80
Hanover	34.50	32.70*	Mattapoisett	68.00	24.00*
Hanson	68.00	81.90	Maynard	90.00	32.26*
Hardwick	47.00	52.00	Medfield	73.10	28.30*
Harvard	26.00	25.00*	Medford	215.00	34.23*
Harwich	43.00	14.40	Medway	76.00	82.50
Hatfield	24.00	24.00*	Melrose	68.80	71.60
Haverhill	170.40	173.60	Mendon	51.00	66.00
Hawley	15.00	20.00	Merrimac	42.25	30.50*
Heath	25.55	25.50	Methuen	226.00	236.00
Hingham	77.00	83.00	Middleborough	93.00	94.00
Hinsdale	53.00	62.75	Middlefield	24.20	32.50
Holbrook	89.50	99.00	Middleton	31.80	34.60
Holden	39.90	33.50	Milford	84.00	32.00*
Holland	21.70	26.70	Millbury	252.00	281.00
Holliston	38.50	42.00	Millis	58.00	59.00
Holyoke	102.00	137.00	Millville	34.20	61.00
Hopedale	63.50	66.50	Milton	193.40	207.00
Hopkinton	34.00	36.80	Monroe	69.00	44.95
Hubbardston	51.00	64.00	Monson	27.20	30.60*
Hudson	59.00	67.60	Montague	28.50	36.75
Hull	63.40	70.00	Monterey	11.50	13.80
Huntington	47.50	48.50	Montgomery	55.00	57.00
Ipswich	73.00	24.00*	Mount Washington	33.75	9.15
Kingston	32.00	30.50*	Nahant	126.00	24.00*
Lakeville	50.00	52.50	Nantucket	128.00	8.60*
Lancaster	58.00	67.00	Natick	103.00	101.00
Lanesborough	36.50	41.35	Needham	57.60	63.00
Lawrence	162.70	187.50	New Ashford	7.00	8.00
Lee	45.00	49.00	New Bedford	141.60	149.60
Leicester	36.00	38.00	New Braintree	69.00	25.00*
Lenox	40.00	31.00*	New Marlborough	13.25	15.00
Leominster	55.00	65.00	New Salem	140.00	190.00

TABLE I — CONTINUED

City/Town	Fiscal 1980	Fiscal 1981
Newbury	$ 24.00	$ 23.00
Newburyport	83.00	91.00
Newton	169.20	177.00
Norfolk	57.30	25.30*
North Adams	55.50	24.34*
North Andover	187.00	21.30
North Attleborough	37.80	42.30
North Brookfield	27.00	27.00*
North Reading	81.00	87.00
Northampton	31.50	33.00*
Northborough	73.00	27.00*
Northbridge	45.00	46.00
Northfield	38.00	41.00
Norton	44.00	41.00*
Norwell	52.00	60.00
Norwood	48.00	46.00
Oak Bluffs	22.80	25.80
Oakham	33.00	30.00
Orange	64.00	45.50
Orleans	12.00	12.40
Otis	39.00	37.00
Oxford	34.00	36.00
Palmer	32.00	33.00
Paxton	23.00	22.50*
Peabody	78.50	77.30
Pelham	93.00	28.00*
Pembroke	32.85	33.70*
Pepperell	39.00	38.00
Peru	35.00	27.28*
Petersham	54.00	28.30*
Phillipston	14.00	15.00
Pittsfield	79.00	92.00
Plainfield	177.00	199.00
Plainville	33.10	30.40
Plymouth	22.00	21.00*
Plympton	47.00	29.00
Princeton	41.50	47.25
Provincetown	56.45	54.00
Quincy	224.00	242.60
Randolph	85.00	97.00
Raynham	51.00	52.00
Reading	40.00	45.00
Rehoboth	32.40	32.40
Revere	227.60	270.00
Richmond	24.60	32.20
Rochester	73.50	21.00*
Rockland	88.00	91.00
Rockport	19.20	19.10*
Rowe	6.80	7.80
Rowley	61.00	64.00
Royalston	79.00	105.00
Russell	$ 22.00	$ 23.50
Rutland	26.60	27.60
Salem	202.00	205.00
Salisbury	46.00	42.00
Sandisfield	21.50	25.50
Sandwich	15.00	18.40
Saugus	55.90	66.20
Savoy	43.00	18.10*
Scituate	91.00	95.00
Seekonk	41.00	47.00
Sharon	56.50	32.00*
Sheffield	40.00	54.75
Shelburne	81.00	91.00
Sherborn	37.00	38.20
Shirley	142.00	239.50
Shrewsbury	47.10	21.84*
Shutesbury	43.00	18.35*
Somerset	25.00	21.00*
Somerville	245.80	292.15
South Hadley	40.00	41.70
Southampton	26.40	28.45
Southborough	29.00	26.50*
Southbridge	34.00	34.00
Southwick	42.00	48.00
Spencer	44.00	44.00
Springfield	87.00	91.00
Sterling	34.00	25.00*
Stockbridge	54.00	73.00
Stoneham	43.25	45.20
Stoughton	60.10	63.20
Stow	36.00	36.50
Sturbridge	26.50	25.00*
Sudbury	57.50	26.40*
Sunderland	17.00	17.00
Sutton	131.00	140.00
Swampscott	81.50	81.50
Swansea	49.00	21.00*
Taunton	116.00	30.50*
Templeton	19.00	22.00
Tewksbury	49.50	51.50
Tisbury	31.30	32.20
Tolland	70.00	4.90*
Topsfield	29.30	31.10
Townsend	36.00	44.00
Truro	12.50	12.50
Tyngsborough	49.50	50.50
Tyringham	9.50	12.00*
Upton	28.00	30.70*
Uxbridge	200.00	265.00
Wakefield	173.00	184.00
Wales	36.00	42.50

TABLE I — CONTINUED

City/Town	Fiscal 1980	Fiscal 1981
Walpole	$ 69.80	$ 69.50
Waltham	63.00	63.00
Ware	130.00	177.00
Wareham	52.00	53.30
Warren	32.95	37.70
Warwick	21.00	32.40
Washington	13.00	30.00
Watertown	224.00	36.95*
Wayland	44.60	45.00
Webster	127.00	139.00
Wellesley	30.50	26.20*
Wellfleet	11.10	11.50
Wendell	23.15	23.15
Wenham	27.00	24.20*
West Boylston	71.50	77.00
West Bridgewater	46.00	40.00
West Brookfield	33.00	38.75
West Newbury	35.50	29.00*
West Springfield	49.50	51.00
West Stockbridge	19.90	19.80*
West Tisbury	66.00	69.00
Westborough	43.00	47.00
Westfield	65.00	80.00
Westford	68.40	81.20
Westhampton	30.00	32.00
Westminster	20.20	22.80
Weston	48.50	49.50
Westport	63.20	22.06*
Westwood	66.80	27.50*
Weymouth	79.20	80.00
Whately	21.00	21.00*
Whitman	37.50	41.90*
Wilbraham	33.70	35.00
Williamsburg	36.00	39.40
Williamstown	44.00	45.00
Wilmington	77.00	80.50
Winchendon	54.00	43.00
Winchester	74.80	77.70
Windsor	10.00	10.00*
Winthrop	36.60	35.40*
Woburn	40.20	39.20
Worcester	164.40	182.40
Worthington	15.00	18.80*
Wrentham	38.00	38.00
Yarmouth	18.30	19.40

* Cities and Towns have classified tax rates, amounts shown are from the residential class.

TABLE II — AMOUNTS USED IN DETERMINATION OF 1981 FISCAL YEAR MUNICIPAL TAX RATES

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Abington	$ 10,377,141	$ 4,381,255	$ 5,995,886
Acton	15,501,529	3,751,588	11,749,941
Acushnet	5,019,639	2,336,876	2,682,763
Adams	5,230,336	1,928,566	3,301,770
Agawam	17,315,268	6,104,449	11,210,819
Alford	283,807	66,977	216,830
Amesbury	18,032,956	12,083,009	5,949,947
Amherst	14,810,879	7,061,365	7,749,514
Andover	28,807,923	9,259,112	19,548,811
Arlington	46,021,005	14,408,972	31,612,033
Ashburnham	2,831,869	920,591	1,911,278
Ashby	1,434,016	315,998	1,118,018
Ashfield	1,050,728	401,878	648,850
Ashland	8,113,897	2,368,502	5,745,395
Athol	4,567,366	1,925,003	2,642,363
Attleboro	29,484,837	11,788,073	17,696,764
Auburn	12,919,877	5,921,069	6,998,808
Avon	4,681,857	1,862,702	2,819,155
Ayer	6,078,947	4,066,988	2,011,959
Barnstable	28,121,634	7,685,614	20,436,020
Barre	2,486,651	1,312,837	1,173,814
Becket	1,134,460	211,983	922,477
Bedford	15,237,751	4,608,627	10,629,124
Belchertown	4,748,926	2,416,984	2,331,942
Bellingham	10,990,012	5,878,138	5,111,874
Belmont	26,266,605	7,112,275	19,154,330
Berkley	1,709,666	838,228	871,438
Berlin	1,826,775	712,215	1,114,560
Bernardston	1,201,440	519,802	681,638
Beverly	33,076,837	11,805,227	21,271,610
Billerica	34,074,214	12,914,824	21,159,390
Blackstone	3,852,211	1,569,103	2,283,108
Blandford	679,593	248,255	431,338
Bolton	2,159,470	645,582	1,513,888
Boston	877,683,046	359,007,646	518,675,400
Bourne	13,048,765	5,606,638	7,442,127
Boxborough	2,266,616	707,763	1,558,853
Boxford	4,354,698	1,180,312	3,174,386
Boylston	2,450,374	845,443	1,604,931
Braintree	42,000,895	16,294,902	25,705,993
Brewster	5,731,880	2,295,433	3,436,447
Bridgewater	11,389,391	4,598,684	6,790,707
Brimfield	1,646,255	609,572	1,036,683
Brockton	92,078,150	39,080,371	52,997,779
Brookfield	1,665,615	668,951	996,664
Brookline	62,915,146	17,079,507	45,835,639
Buckland	1,218,017	407,216	810,801
Burlington	28,213,971	8,158,193	20,055,778
Cambridge	143,624,735	63,663,309	79,961,426
Canton	18,655,383	6,102,637	12,552,746
Carlisle	3,608,213	895,250	2,712,963

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Carver	$ 4,922,996	$ 1,673,114	$ 3,249,882
Charlemont	753,718	223,718	530,000
Charlton	2,623,244	937,366	1,685,878
Chatham	6,351,229	1,853,673	4,497,556
Chelmsford	27,935,141	10,732,898	17,202,243
Chelsea	24,733,374	10,225,633	14,507,741
Cheshire	1,328,375	522,471	805,904
Chester	683,456	298,846	384,610
Chesterfield	700,720	234,593	466,127
Chicopee	45,833,045	23,835,719	21,997,326
Chilmark	818,918	283,542	535,376
Clarksburg	1,211,982	610,405	601,577
Clinton	9,636,859	4,394,659	5,242,200
Cohasset	8,310,025	2,693,232	5,616,793
Colrain	934,322	265,266	669,056
Concord	19,711,480	4,462,760	15,248,720
Conway	854,699	274,274	580,425
Cummington	521,138	185,289	335,849
Dalton	4,635,803	1,178,997	3,456,806
Danvers	38,738,870	23,259,902	15,478,968
Dartmouth	16,971,397	7,307,274	9,664,123
Dedham	22,109,225	6,447,347	15,661,878
Deerfield	2,518,196	892,534	1,625,662
Dennis	9,743,934	3,238,809	6,505,125
Dighton	3,797,590	1,097,239	2,700,351
Douglas	3,027,264	1,259,477	1,767,787
Dover	5,309,519	1,223,977	4,085,542
Dracut	14,885,216	6,622,403	8,262,813
Dudley	3,543,519	1,758,724	1,784,795
Dunstable	1,030,443	326,952	703,491
Duxbury	15,120,302	5,376,346	9,743,956
East Bridgewater	8,705,839	3,441,526	5,264,313
East Brookfield	1,348,540	593,796	754,744
East Longmeadow	11,447,326	4,402,935	7,044,391
Eastham	3,538,655	719,994	2,818,661
Easthampton	10,079,442	4,652,524	5,426,918
Easton	13,626,257	4,835,922	8,790,335
Edgartown	3,593,643	1,095,703	2,497,940
Egremont	916,982	192,065	724,917
Erving	1,960,055	516,096	1,443,959
Essex	2,569,438	1,062,790	1,506,648
Everett	41,535,398	11,432,665	30,102,733
Fairhaven	11,914,525	5,546,481	6,368,044
Fall River	74,830,372	44,770,779	30,059,593
Falmouth	24,655,705	8,214,990	16,440,715
Fitchburg	33,392,357	14,625,083	18,767,274
Florida	878,070	350,286	527,784
Foxborough	13,257,307	5,560,077	7,697,230
Framingham	62,559,045	21,990,922	40,568,123
Franklin	16,647,703	6,866,600	9,781,103
Freetown	5,595,611	1,313,589	4,282,022

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Gardner	$ 12,696,241	$ 6,307,167	$ 6,389,074
Gay Head	506,773	133,529	373,244
Georgetown	4,934,538	2,473,650	2,460,888
Gill	849,987	297,946	552,041
Gloucester	27,462,929	9,967,948	17,494,981
Goshen	535,640	165,600	370,040
Gosnold	216,841	100,085	116,756
Grafton	8,228,018	4,030,209	4,197,809
Granby	3,990,115	1,995,828	1,994,287
Granville	989,657	398,330	591,327
Great Barrington	5,399,330	1,245,377	4,153,953
Greenfield	15,411,214	5,448,661	9,962,553
Groton	3,651,455	986,548	2,664,907
Groveland	3,702,756	1,412,308	2,290,448
Hadley	3,390,696	1,748,803	1,641,893
Halifax	3,736,305	1,326,862	2,409,443
Hamilton	5,071,258	1,152,760	3,918,498
Hampden	3,392,046	1,302,918	2,089,128
Hancock	487,470	252,157	235,313
Hanover	12,284,905	4,965,000	7,319,905
Hanson	7,278,129	2,666,211	4,611,918
Hardwick	1,500,848	792,585	708,263
Harvard	4,170,918	1,407,588	2,763,330
Harwich	9,753,543	3,157,495	6,596,048
Hatfield	2,315,944	1,121,973	1,193,971
Haverhill	51,836,806	32,602,182	19,234,624
Hawley	212,696	102,827	109,869
Heath	434,991	98,199	336,792
Hingham	20,623,997	5,750,251	14,873,746
Hinsdale	1,065,078	379,631	685,447
Holbrook	9,697,868	3,396,158	6,301,710
Holden	9,733,176	3,828,307	5,904,869
Holland	1,310,843	452,300	858,543
Holliston	12,133,375	4,281,861	7,851,514
Holyoke	38,361,285	22,497,410	15,863,875
Hopedale	3,491,074	1,398,766	2,092,308
Hopkinton	6,111,728	2,257,791	3,853,937
Hubbardston	1,391,092	609,757	781,335
Hudson	14,136,998	5,212,545	8,924,453
Hull	12,057,798	4,559,394	7,498,404
Huntington	1,148,015	437,914	710,101
Ipswich	9,842,948	4,167,806	5,675,142
Kingston	5,746,122	1,800,287	3,945,835
Lakeville	3,603,605	1,247,675	2,355,930
Lancaster	4,265,293	2,064,208	2,201,085
Lanesborough	2,384,275	718,018	1,666,257
Lawrence	51,226,950	29,403,431	21,823,519
Lee	5,416,628	2,330,447	3,086,181
Leicester	6,121,602	3,760,115	2,361,487
Lenox	5,320,246	1,665,584	3,654,662
Leominster	26,202,925	11,922,864	14,280,061

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Leverett	$ 965,341	$ 312,362	$ 652,979
Lexington	36,356,011	11,145,573	25,210,438
Leyden	436,866	165,236	271,630
Lincoln	6,435,311	2,500,490	3,934,821
Littleton	6,159,077	2,264,351	3,894,726
Longmeadow	16,829,149	6,679,896	10,149,253
Lowell	70,822,548	40,329,697	30,492,851
Ludlow	13,375,977	6,132,110	7,243,867
Lunenburg	7,112,909	2,739,113	4,373,796
Lynn	85,860,581	33,741,996	52,118,585
Lynnfield	10,572,764	3,286,320	7,286,444
Malden	49,902,738	22,166,164	27,736,574
Manchester	6,189,902	1,732,198	4,457,704
Mansfield	11,283,699	4,314,587	6,969,112
Marblehead	22,426,632	8,174,070	14,252,562
Marion	3,538,794	936,272	2,602,522
Marlborough	25,623,516	9,371,585	16,251,931
Marshfield	20,256,754	7,686,318	12,570,436
Mashpee	4,756,785	1,060,546	3,696,239
Mattapoisett	4,407,116	1,259,490	3,147,626
Maynard	9,687,913	2,789,586	6,898,327
Medfield	10,151,633	3,491,551	6,660,082
Medford	49,423,659	15,736,315	33,687,344
Medway	8,447,362	2,936,106	5,511,256
Melrose	26,628,473	9,285,546	17,342,927
Mendon	1,880,859	510,615	1,370,244
Merrimac	3,099,164	1,360,971	1,738,193
Methuen	28,297,919	12,630,874	15,667,045
Middleborough	13,047,200	6,511,191	6,536,009
Middlefield	252,034	88,148	163,886
Middleton	5,777,501	3,128,387	2,649,114
Milford	19,613,256	8,239,594	11,373,662
Millbury	9,671,804	5,045,050	4,626,754
Millis	6,187,582	2,532,171	3,655,411
Millville	965,929	423,593	542,336
Milton	22,625,931	6,120,467	16,505,464
Monroe	280,137	142,753	137,384
Monson	5,315,309	2,709,400	2,605,909
Montague	5,979,878	1,941,657	4,038,221
Monterey	734,339	297,417	436,922
Montgomery	402,720	111,010	291,710
Mount Washington	194,330	126,914	67,416
Nahant	3,435,645	970,749	2,464,896
Nantucket	9,548,237	3,842,276	5,705,961
Natick	29,339,708	9,396,500	19,943,208
Needham	37,745,007	16,616,917	21,128,090
New Ashford	143,211	98,134	45,077
New Bedford	75,657,736	40,866,049	34,791,687
New Braintree	560,140	244,487	315,653
New Marlborough	689,464	231,066	458,398
New Salem	554,421	326,557	227,864

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Newbury	$ 3,117,976	$ 879,445	$ 2,238,531
Newburyport	13,579,568	5,017,132	8,562,436
Newton	100,252,105	26,771,099	73,481,006
Norfolk	4,445,160	1,578,958	2,866,202
North Adams	13,386,065	8,541,261	4,844,804
North Andover	14,503,861	4,536,125	9,967,736
North Attleborough	15,211,899	6,126,883	9,085,016
North Brookfield	3,328,482	1,995,898	1,332,584
North Reading	10,478,735	3,838,807	6,639,928
Northampton	23,416,301	11,148,146	12,268,155
Northborough	9,118,196	2,763,326	6,354,870
Northbridge	7,904,941	4,426,996	3,477,945
Northfield	1,913,562	691,347	1,222,215
Norton	10,037,686	3,760,487	6,277,199
Norwell	10,816,876	3,862,735	6,954,141
Norwood	45,095,961	29,531,304	15,564,657
Oak Bluffs	3,286,911	1,019,057	2,267,854
Oakham	723,046	294,519	428,527
Orange	4,426,068	2,355,172	2,070,896
Orleans	5,386,383	1,729,479	3,656,904
Otis	944,179	377,757	566,422
Oxford	9,745,182	5,312,283	4,432,899
Palmer	7,813,128	3,839,708	3,973,420
Paxton	2,496,935	896,369	1,600,566
Peabody	43,708,220	16,269,617	27,438,603
Pelham	829,295	240,412	588,883
Pembroke	10,688,859	3,070,919	7,617,940
Pepperell	4,891,338	1,628,626	3,262,712
Peru	435,021	116,101	318,920
Petersham	976,699	237,429	739,270
Phillipston	437,200	192,959	244,241
Pittsfield	48,037,033	18,107,129	29,929,904
Plainfield	403,705	111,984	291,721
Plainville	4,040,307	1,263,658	2,776,649
Plymouth	32,013,716	11,252,554	20,761,162
Plympton	1,511,932	413,786	1,098,146
Princeton	1,965,733	750,581	1,215,152
Provincetown	6,033,467	2,391,359	3,642,108
Quincy	119,588,980	52,743,344	66,845,636
Randolph	25,705,443	10,018,816	15,686,627
Raynham	6,578,937	2,322,933	4,256,004
Reading	22,854,053	9,541,380	13,312,673
Rehoboth	5,583,372	2,145,139	3,438,233
Revere	42,791,671	15,668,591	27,123,080
Richmond	1,248,253	398,944	849,309
Rochester	2,162,489	662,577	1,499,912
Rockland	13,973,936	6,922,527	7,051,409
Rockport	6,611,974	2,387,255	4,224,719
Rowe	1,221,246	192,491	1,028,755
Rowley	2,769,823	989,968	1,779,855
Royalston	489,889	224,556	265,333

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Russell	$ 964,883	$ 301,969	$ 662,914
Rutland	2,674,849	1,168,683	1,506,166
Salem	47,381,975	22,387,801	24,994,174
Salisbury	4,805,697	1,937,240	2,868,457
Sandisfield	657,096	223,438	433,658
Sandwich	10,404,490	3,359,285	7,045,205
Saugus	23 346,931	7,061,382	16,285,549
Savoy	495,683	316,893	178,790
Scituate	18,260,731	6,122,196	12,138,535
Seekonk	9,940,936	3,199,131	6,741,805
Sharon	14,363,103	4,578,083	9,785,020
Sheffield	1,728,807	409,640	1,319,167
Shelburne	1,272,487	417,578	854,909
Sherborn	4,896,953	1,200,349	3,696,604
Shirley	3,012,668	1,638,912	1,373,756
Shrewsbury	17,368,216	7,825,206	9,543,010
Shutesbury	764,248	240,322	523,926
Somerset	18,493,543	4,561,950	13,931,593
Somerville	67,884,691	28,099,873	39,784,818
South Hadley	10,441,414	4,279,051	6,162,363
Southampton	2,652,123	1,181,935	1,470,188
Southborough	6,465,051	1,893,207	4,571,844
Southbridge	10,739,755	6,453,349	4,286,406
Southwick	5,565,145	2,576,649	2,988,496
Spencer	6,150,539	3,841,227	2,309,312
Springfield	145,548,183	82,727,875	62,820,308
Sterling	4,636,788	1,807,649	2,829,139
Stockbridge	2,083,858	450,488	1,633,370
Stoneham	19,051,244	6,435,919	12,615,325
Stoughton	21,033,017	7,485,326	13,547,691
Stow	4,386,045	1,333,655	3,052,390
Sturbridge	5,493,382	2,477,284	3,016,098
Sudbury	15,740,186	3,204,393	12,535,793
Sunderland	1,234,164	636,512	597,652
Sutton	4,147,858	2,002,962	2,144,896
Swampscott	14,765,256	4,799,346	9,965,910
Swansea	10,256,780	4,097,739	6,159,041
Taunton	32,371,937	17,006,802	15,365,135
Templeton	2,612,359	1,605,443	1,006,916
Tewksbury	20,869,579	8,137,101	12,732,478
Tisbury	3,275,010	1,007,804	2,267,206
Tolland	396,892	257,391	139,501
Topsfield	5,066,111	1,731,883	3,334,228
Townsend	4,002,640	1,195,590	2,807,050
Truro	2,015,081	839,412	1,175,669
Tyngsborough	3,991,843	1,743,997	2,247,846
Tyringham	306,420	128,127	178,293
Upton	2,488,168	636,230	1,851,938
Uxbridge	6,201,332	2,868,262	3,333,070
Wakefield	25,250,994	9,497,597	15,753,397
Wales	897,012	343,804	553,208

TABLE II — CONTINUED

Municipality	Gross Amounts to be Raised	Total Receipts and Available Funds	Tax Levy
Walpole	$ 19,130,715	$ 8,238,541	$ 10,892,174
Waltham	54,521,648	19,410,589	35,111,059
Ware	5,791,099	2,913,223	2,877,876
Wareham	14,717,729	5,593,460	9,124,269
Warren	2,494,795	1,155,656	1,339,139
Warwick	516,574	195,273	321,301
Washington	413,572	168,645	244,927
Watertown	35,345,969	11,131,200	24,214,769
Wayland	15,225,129	4,843,389	10,381,740
Webster	10,395,311	5,872,409	4,522,902
Wellesley	31,685,249	10,017,856	21,667,393
Wellfleet	2,975,084	1,035,102	1,939,982
Wendell	600,159	346,393	253,766
Wenham	2,599,584	588,661	2,010,923
West Boylston	5,066,563	1,877,561	3,189,002
West Bridgewater	5,740,412	2,113,372	3,627,040
West Brookfield	2,079,850	839,914	1,239,936
West Newbury	2,597,094	870,398	1,726,696
West Springfield	21,302,449	7,149,761	14,152,688
West Stockbridge	848,642	280,224	568,418
West Tisbury	1,347,186	777,938	569,248
Westborough	12,350,864	4,104,663	8,246,201
Westfield	25,608,438	10,568,608	15,039,830
Westford	11,542,824	4,263,701	7,279,123
Westhampton	766,904	216,095	550,809
Westminster	3,465,951	1,326,923	2,139,028
Weston	15,482,388	5,067,114	10,415,274
Westport	9,289,315	3,552,685	5,736,630
Westwood	16,238,479	4,125,837	12,112,642
Weymouth	49,694,372	19,790,744	29,903,628
Whately	837,192	241,190	596,002
Whitman	10,491,099	3,815,421	6,675,678
Wilbraham	10,204,015	3,438,414	6,765,601
Williamsburg	1,556,305	589,000	967,305
Williamstown	5,783,138	2,170,538	3,612,600
Wilmington	19,044,216	6,355,201	12,689,015
Winchendon	5,431,498	3,834,470	1,597,028
Winchester	23,638,809	7,218,802	16,420,007
Windsor	479,691	305,421	174,270
Winthrop	14,129,222	6,441,287	7,687,935
Woburn	32,977,994	10,928,544	22,049,450
Worcester	182,688,945	98,207,052	84,481,893
Worthington	551,589	150,042	401,547
Wrentham	5,625,505	2,111,705	3,513,800
Yarmouth	14,855,895	5,186,321	9,669,574
Total	$5,676,480,893	$2,329,793,658	$3,346,687,235

TABLE III — LOCAL TAX: EQUALIZED VALUATIONS AND TAX LEVIES, PER CAPITA OF EACH

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Abington	13,456	$ 133,200	$ 5,996	$ 9,899	$ 446
Acton	18,209	338,800	11,750	18,606	645
Acushnet	8,439	84,470	2,683	10,009	318
Adams	11,270	82,050	3,302	7,280	293
Agawam	24,305	300,700	11,211	12,372	461
Alford	337	10,610	217	31,484	644
Amesbury	13,752	109,000	5,950	7,926	433
Amherst	22,308	231,700	7,749	10,386	347
Andover	26,050	507,100	19,549	19,466	750
Arlington	50,223	611,500	31,612	12,176	629
Ashburnham	3,834	45,780	1,911	11,941	498
Ashby	2,348	22,570	1,118	9,612	476
Ashfield	1,420	28,030	649	19,739	457
Ashland	8,906	123,900	5,745	13,912	645
Athol	10,849	78,170	2,642	7,205	244
Attleboro	32,650	365,600	17,697	11,198	542
Auburn	15,626	189,800	6,999	12,146	448
Avon	5,315	74,580	2,819	14,032	530
Ayer	6,718	63,600	2,012	9,467	299
Barnstable	26,699	926,300	20,436	34,694	765
Barre	3,983	47,970	1,174	12,044	295
Becket	1,153	37,210	922	32,272	800
Bedford	12,314	260,500	10,629	21,155	863
Belchertown	6,361	73,510	2,332	11,556	367
Bellingham	14,461	122,900	5,112	8,499	354
Belmont	27,660	467,100	19,154	16,887	692
Berkley	2,300	25,020	871	10,878	379
Berlin	2,280	27,770	1,115	12,180	489
Bernardston	1,776	23,360	682	13,153	384
Beverly	37,382	461,600	21,272	12,348	569
Billerica	35,831	417,700	21,159	11,658	591
Blackstone	6,486	51,520	2,283	7,943	352
Blandford	954	17,650	431	18,501	452
Bolton	2,427	50,950	1,514	20,993	624
Boston	637,986	3,831,000	518,675	6,005	813
Bourne	11,362	257,800	7,442	22,690	655
Boxborough	2,642	47,910	1,559	18,134	590
Boxford	4,565	108,000	3,174	23,658	695
Boylston	3,326	46,570	1,605	14,002	483
Braintree	36,822	577,200	25,706	15,675	698
Brewster	3,709	197,600	3,436	53,276	926
Bridgewater	13,613	152,200	6,791	11,180	499
Brimfield	2,170	31,300	1,037	14,424	478
Brockton	95,688	834,500	52,998	8,721	554
Brookfield	2,175	23,910	997	10,993	458
Brookline	53,150	734,300	45,836	13,816	862
Buckland	1,889	19,830	811	10,498	429
Burlington	24,306	455,300	20,056	18,732	825
Cambridge	102,095	917,000	79,961	8,982	783
Canton	18,114	277,100	12,553	15,298	693
Carlisle	3,178	76,820	2,713	24,172	854

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Carver	4,280	$ 70,660	$ 3,250	$ 16,509	$ 759
Charlemont	1,050	19,500	530	18,571	505
Charlton	5,598	59,460	1,686	10,622	301
Chatham	6,027	324,700	4,497	53,874	746
Chelmsford	31,749	422,900	17,202	513,320	542
Chelsea	25,066	136,300	14,508	5,438	579
Cheshire	3,199	34,070	806	10,650	252
Chester	1,114	13,230	385	11,876	346
Chesterfield	887	15,100	466	17,024	525
Chicopee	58,431	453,300	21,997	7,758	376
Chilmark	401	97,820	535	243,940	1,334
Clarksburg	1,958	18,110	602	9,249	307
Clinton	13,015	128,600	5,242	9,881	403
Cohasset	7,785	149,600	5,617	19,216	722
Colrain	1,493	25,650	669	17,180	448
Concord	17,270	379,300	15,249	21,963	883
Conway	1,152	17,680	580	15,347	503
Cummington	651	9,653	336	14,828	516
Dalton	7,504	96,770	3,457	12,896	461
Danvers	25,007	423,400	15,479	16,931	619
Dartmouth	21,586	320,600	9,664	14,852	448
Dedham	26,924	397,200	15,662	14,753	582
Deerfield	4,255	78,090	1,626	18,353	382
Dennis	9,351	471,000	6,505	50,369	696
Dighton	5,076	73,100	2,700	14,401	532
Douglas	3,174	35,340	1,768	11,134	557
Dover	4,923	153,900	4,085	31,261	830
Dracut	20,287	174,400	8,263	8,597	407
Dudley	7,857	78,760	1,785	10.024	227
Dunstable	1,534	24,820	703	16,180	458
Duxbury	10,601	220,800	9,744	20,828	919
East Bridgewater	9,485	105,000	5,264	11,070	555
East Brookfield	1,980	19,440	755	9,818	381
East Longmeadow	13,132	210.100	7,044	15,999	536
Eastham	3,069	163,300	2.819	53,210	919
Easthampton	15,084	150,800	5,427	9,997	360
Easton	13,138	197,900	8,790	15,063	669
Edgartown	2.141	210.000	2,498	98,085	1,167
Egremont	1,220	32,560	725	26.689	594
Erving	1,308	81,160	1,444	62,049	1,104
Essex	2,872	50,360	1,507	17,535	525
Everett	39,713	709,700	30,103	17,871	758
Fairhaven	16,005	143,000	6,368	8,935	398
Fall River	100,339	474,000	30,060	4,724	300
Falmouth	20,648	596,000	16,441	28,865	796
Fitchburg	39,070	302,800	18,767	7,750	480
Florida	720	31,150	528	43,264	733
Foxborough	14,690	193,800	7,697	13,193	524
Framingham	65,564	903,800	40,568	13,785	619
Franklin	18,379	185,700	9,781	10,104	532
Freetown	5,417	93,650	4,282	17,288	790

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Gardner	19,349	$ 137,900	$ 6,389	$ 7,127	$ 330
Gay Head	146	22,220	373	152,192	2,555
Georgetown	5,912	70,420	2,461	11,911	416
Gill	1,276	16,190	552	12,688	433
Gloucester	27,209	382,400	17,495	14,054	643
Goshen	621	13,000	370	20,934	596
Gosnold	100	4,911	117	49,110	1,170
Grafton	10,630	113,900	4,198	10,715	395
Granby	5,609	55,080	1,994	9,820	356
Granville	1,183	26,330	591	22,257	500
Great Barrington	7,068	103,900	4,154	14,700	588
Greenfield	19,087	185,200	9,963	9,703	522
Groton	5,497	79,040	2,665	14,379	485
Groveland	5,253	57,580	2,290	10,961	436
Hadley	3,802	66,230	1,642	17,420	432
Halifax	4,684	53,590	2,409	11,441	514
Hamilton	6,675	117,400	3,919	17,588	587
Hampden	4,751	61,210	2,089	12,884	440
Hancock	697	15,390	235	22,080	337
Hanover	10,533	164,900	7,320	15,656	695
Hanson	8,331	94,640	4,612	11,360	554
Hardwick	2,172	19,920	708	9,171	326
Harvard	3,514	80,390	2,763	22,877	786
Harwich	7,786	292,800	6,596	37,606	847
Hatfield	3,090	37,430	1,194	12,113	386
Haverhill	44,399	389,000	19,235	8,761	433
Hawley	267	4,273	110	16,004	412
Heath	423	12,400	337	29,314	797
Hingham	19,544	348,000	14,874	17,806	761
Hinsdale	1,749	22,900	685	13,145	392
Holbrook	11,849	129,900	6,302	10,963	532
Holden	13,629	172,000	5,905	12,620	433
Holland	1,347	29,000	859	21,529	638
Holliston	12,921	179,900	7,852	13,923	608
Holyoke	46,790	262,600	15,864	5,612	339
Hopedale	4,014	47,700	2,092	11,883	521
Hopkinton	6,405	111,600	3,854	17,424	602
Hubbardston	1,647	22,640	781	13,746	474
Hudson	16,827	169,700	8,924	10,085	530
Hull	10,572	112,100	7,498	10,603	709
Huntington	1,730	17,700	710	10,231	410
Ipswich	11,551	156,800	5,675	13,575	491
Kingston	6,776	96,190	3,946	14,196	582
Lakeville	5,118	71,920	2,356	14,052	460
Lancaster	5,673	63,070	2,201	11,118	388
Lanesborough	3,237	41,550	1,666	12,836	515
Lawrence	67,515	387,830	21,824	5,744	323
Lee	6,319	72,730	3,086	11,510	488
Leicester	8,887	74,800	2,362	8,417	266
Lenox	5,718	93,800	3,655	16,404	639
Leominster	35,429	332,300	14,280	9,379	403

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Leverett	1,281	$ 18,440	$ 653	$ 14,395	$ 510
Lexington	32,477	666,900	25,210	20,535	776
Leyden	452	8,843	272	19,564	602
Lincoln	6,374	146,200	3,935	22,937	617
Littleton	6,629	103,200	3,895	15,568	588
Longmeadow	16,676	284,300	10,149	17,048	609
Lowell	91,177	582,300	30,493	6,386	334
Ludlow	18,183	207,100	7,244	11,390	398
Lunenburg	8,175	100,100	4,374	12,245	535
Lynn	80,240	559,000	52,119	6,967	650
Lynnfield	12,009	235,500	7,286	19,610	607
Malden	55,814	444,900	27,737	7,971	497
Manchester	5,542	141,200	4,458	25,478	804
Mansfield	12,447	171,200	6,969	13,754	560
Marblehead	21,574	467,900	14,253	21,688	661
Marion	3,764	100,100	2,603	26,594	692
Marlborough	30,249	342,000	16,252	11,306	537
Marshfield	19,450	306,700	12,570	15,769	646
Mashpee	2,496	154,100	3,696	61,739	1,481
Mattapoisett	5,376	95,580	3,148	17,407	586
Maynard	9,901	125,900	6,898	12,716	697
Medfield	10,031	147,400	6,660	14,694	664
Medford	60,702	585,900	33,687	9,652	555
Medway	8,166	121,400	5,511	14,867	675
Melrose	32,213	339,000	17,343	10,524	538
Mendon	2,714	39,580	1,370	14,584	505
Merrimac	4,202	36,800	1,738	8,758	414
Methuen	35,516	367,100	15,667	10,336	441
Middleborough	14,146	154,100	6,536	10,894	462
Middlefield	307	7,482	163	24,371	531
Middleton	4,032	67,570	2,649	16,758	657
Milford	23,366	227,500	11,374	9,736	487
Millbury	12,121	92,260	4,627	7,612	382
Millis	6,534	83,440	3,655	12,770	559
Millville	1,744	12,960	542	7,431	311
Milton	27,214	380,000	16,505	13,963	606
Monroe	186	3,538	137	19,022	737
Monson	7,376	68,000	2,606	9,219	353
Montague	8,321	84,180	4,038	10,117	485
Monterey	758	25,920	437	34,195	577
Montgomery	600	9,433	293	15,722	488
Mount Washington	78	2,848	67	36,513	859
Nahant	4,229	62,480	2,465	14,774	583
Nantucket	5,559	314,000	5,706	56,485	1,026
Natick	31,102	479,500	19,943	15,417	641
Needham	29,936	579,446	21,128	19,356	706
New Ashford	160	8,635	45	53,969	281
New Bedford	100,345	598,729	34,792	5,967	347
New Braintree	700	7,565	316	10,807	451
New Marlborough	1,087	33,970	458	31,251	421
New Salem	643	8,364	228	13,008	355

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Newbury	4,239	$ 54,820	$ 2,238	$ 12,932	$ 529
Newburyport	16,341	179,900	8,562	11,009	524
Newton	89,183	1,345,000	73,481	15,081	824
Norfolk	5,960	76,790	2,866	12,884	481
North Adams	18,424	118,400	4,845	6,426	263
North Andover	15,864	301,400	9,968	18,999	628
North Attleborough	19,120	226,400	9,085	11,841	475
North Brookfield	4,150	38,010	1,333	9,159	321
North Reading	12,125	168,900	6,640	13,930	548
Northampton	27,695	269,200	12,268	9,720	443
Northborough	10,563	150,100	6,355	14,210	602
Northbridge	12,165	100,600	3,478	8,270	286
Northfield	2,470	45,180	1,222	18,291	495
Norton	9,869	128,400	6,277	13,010	636
Norwell	8,999	140,600	6,954	15,624	773
Norwood	31,316	422,900	15,565	13,504	497
Oak Bluffs	1,724	89,250	2,268	51,769	1,316
Oakham	846	13,000	428	15,366	507
Orange	6,445	44,740	2,071	6,942	321
Orleans	4,369	266,100	3,657	60,906	837
Otis	898	34,530	566	38,452	630
Oxford	10,822	111,000	4,433	10,257	409
Palmer	11,755	128,500	3,973	10,932	338
Paxton	3,706	53,260	1,601	14,371	432
Peabody	45,503	564,000	27,439	12,395	603
Pelham	1,153	19,590	589	16,990	511
Pembroke	12,374	144,300	7,618	11,662	616
Pepperell	6,745	78,890	3,263	11,696	484
Peru	464	11,240	319	24,224	688
Petersham	1,099	19,310	739	17,571	672
Phillipston	962	16,230	244	16,871	254
Pittsfield	55,299	602,400	29,930	10,894	541
Plainfield	366	7,655	292	20,915	798
Plainville	5,463	79,630	2,777	14,576	508
Plymouth	26,907	660,800	20,761	24,559	772
Plympton	1,679	29,940	1,098	17,832	654
Princeton	2,072	32,260	1,215	15,569	586
Provincetown	3,947	113,800	3,642	28,832	923
Quincy	91,487	975,500	66,846	10,663	731
Randolph	29,206	318,000	15,687	10,888	537
Raynham	7,720	110,300	4,256	14,288	551
Reading	23,696	324,000	13,313	13,690	562
Rehoboth	7,009	103,500	3,438	14,767	491
Revere	41,292	349,300	27,123	8,459	657
Richmond	1,689	31,480	849	18,638	503
Rochester	2,284	38,540	1,500	16,874	657
Rockland	17,028	144,300	7,051	8,474	414
Rockport	6,284	164,100	4,225	26,114	672
Rowe	313	125,700	1,029	401,597	3,288
Rowley	3,455	46,780	1,780	13,540	515
Royalston	878	12,540	265	14,282	302

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Russell	1,580	$ 16,070	$ 663	$ 10,171	$ 420
Rutland	3,692	41,480	1,506	11,235	408
Salem	38,545	477,500	24,994	12,388	648
Salisbury	4,967	88,720	2,868	17,862	577
Sandisfield	660	16,260	434	24,636	658
Sandwich	6,358	349,000	7,045	54,891	1,108
Saugus	24,716	366,100	16,286	14,812	659
Savoy	467	9,921	179	21,244	383
Scituate	17,829	277,200	12,139	15,548	681
Seekonk	11,351	190,400	6,742	16,774	594
Sharon	13,592	206,500	9,785	15,193	720
Sheffield	2,723	53,440	1,319	19,625	484
Shelburne	1,976	22,820	855	11,549	433
Sherborn	4,116	94,120	3,697	22,867	898
Shirley	4,740	36,000	1,374	7,595	290
Shrewsbury	21,965	279,600	9,543	12,729	434
Shutesbury	790	17,520	524	22,177	663
Somerset	19,205	511,500	13,932	26,634	725
Somerville	80,596	518,000	39,785	6,427	494
South Hadley	16,568	173,200	6,162	10,454	372
Southampton	3,770	49,400	1,470	13,103	390
Southborough	6,326	126,600	4,572	20,013	723
Southbridge	16,910	133,100	4,286	7,871	253
Southwick	7,028	79,310	2,988	11,285	425
Spencer	9,895	80,150	2,309	8,100	233
Springfield	168,785	1,037,300	62,820	6,146	372
Sterling	4,901	74,600	2,829	15,221	577
Stockbridge	2,228	58,400	1,633	26,212	733
Stoneham	21,564	301,800	12,615	13,996	585
Stoughton	25,717	326,800	13,548	12,708	527
Stow	4,688	80,600	3,052	17,193	651
Sturbridge	5,522	87,420	3,016	15,831	546
Sudbury	14,951	294,400	12,536	19,691	838
Sunderland	2,763	36,470	598	13,199	216
Sutton	4,969	63,750	2,145	12,830	432
Swampscott	14,329	223,200	9,966	15,577	696
Swansea	15,052	170,100	6,159	11,301	409
Taunton	42,148	313,200	15,365	7,431	365
Templeton	6,079	53,310	1,007	8,770	166
Tewksbury	24,049	287,200	12,732	11,942	529
Tisbury	2,754	100,300	2,267	36,420	823
Tolland	215	16,430	140	76,419	651
Topsfield	5,913	109,700	3,334	18,552	564
Townsend	5,125	64,040	2,808	12,496	548
Truro	1,260	94,150	1,176	74,722	933
Tyngsborough	4,870	64,000	2,248	13,142	462
Tyringham	328	13,450	178	41,006	543
Upton	3,777	37,820	1,852	10,013	490
Uxbridge	8,528	77,750	3,333	9,117	391
Wakefield	26,041	330,700	15,753	12,699	605
Wales	1,033	13,050	553	12,633	535

TABLE III — CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1981 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1981 Tax Levy Per Capita
Walpole	18,504	$ 267,900	$ 10,892	$ 14,478	$ 589
Waltham	56,757	10,000	35,111	14,271	619
Ware	8,679	76,940	2,878	8,865	332
Wareham	15,078	244,200	9,124	16,196	605
Warren	3,456	30,000	1,339	8,681	387
Warwick	582	10,600	321	18,213	552
Washington	486	8,752	245	18,008	504
Watertown	36,075	417,000	24,215	11,559	671
Wayland	13,282	259,600	10,382	19,545	782
Webster	14,444	109,400	4,523	7,574	313
Wellesley	26,593	608,900	21,667	22,897	815
Wellfleet	1,973	168,100	1,940	85,200	983
Wendell	631	12,210	254	19,350	403
Wenham	3,359	68,590	2,011	20,420	599
West Boylston	6,284	86,640	3,189	13,787	508
West Bridgewater	6,429	82,270	3,627	12,797	564
West Brookfield	2,927	39,380	1,240	13,454	424
West Newbury	2,626	39,140	1,727	14,905	658
West Springfield	28,249	385,300	14,153	13,639	501
West Stockbridge	1,355	22,540	568	16,635	419
West Tisbury	685	30,820	569	44,993	831
Westborough	13,954	228,900	8,246	16,404	591
Westfield	32,863	390,600	15,040	11,886	458
Westford	12,951	168,400	7,279	13,003	562
Westhampton	946	21,080	551	22,283	582
Westminster	4,525	87,910	2,139	19,428	473
Weston	11,478	316,400	10,415	27,566	907
Westport	12,636	188,000	5,737	14,878	454
Westwood	14,019	296,700	12,113	21,164	864
Weymouth	56,854	626,200	29,904	11,014	526
Whately	1,171	19,950	596	17,037	509
Whitman	13,476	135,200	6,676	10,033	495
Wilbraham	13,139	192,700	6,766	14,666	515
Williamsburg	2,292	25,400	967	11,082	422
Williamstown	8,247	105,400	3,613	12,780	438
Wilmington	17,656	280,500	12,689	15,887	719
Winchendon	6,855	49,080	1,597	7,160	233
Winchester	22,672	368,400	16,420	16,249	724
Windsor	569	13,170	174	23,146	306
Winthrop	20,359	181,800	7,688	8,930	378
Woburn	35,329	520,700	22,049	14,739	624
Worcester	172,342	1,141,000	84,482	6,621	490
Worthington	810	18,880	401	23,309	496
Wrentham	7,342	89,720	3,514	12,220	479
Yarmouth	17,427	502,600	9,669	28,898	555

TABLE IV
TOTAL ASSESSED REAL AND PROPERTY PROPERTY
(Valuations as of January 1, 1980)

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Abington	$ 168,423,750	$ 17,379,617	$ 185,803,367
Acton	369,495,000	35,721,800	405,216,800
Acushnet	104,053,269	6,333,373	110,386,642
Adams	55,029,500	11,240,100	66,269,600
Agawam	203,833,074	4,446,995	208,280,069
Alford	16,061,455	375,800	16,437,255
Amesbury	81,506,124	24,749,659	106,255,785
Amherst	261,807,890	318,040,342	579,848,232
Andover	296,194,100	73,204,267	369,398,367
Arlington	363,356,700	56,014,933	419,371,633
Ashburnham	48,509,600	8,309,660	56,819,260
Ashby	25,701,561	1,701,277	27,402,838
Ashfield	33,619,190	1,436,330	35,055,520
Ashland	130,577,160	29,658,438	160,235,598
Athol	18,223,189	7,312,832	25,536,021
Attleboro	221,347,890	61,054,559	282,402,449
Auburn	174,099,690	18,139,748	192,239,438
Avon	53,191,600	5,782,448	58,974,048
Ayer	17,050,500	12,203,038	29,253,538
Barnstable	880,862,950	144,892,647	1,025,755,597
Barre	47,910,778	8,874,492	56,785,270
Becket	40,107,701	3,285,171	43,392,872
Bedford	415,200,150	49,816,820	465,016,970
Belchertown	83,283,625	9,788,908	93,072,533
Bellingham	99,259,680	21,620,182	120,879,862
Belmont	720,087,600	57,465,723	777,553,323
Berkley	37,888,604	1,505,295	39,393,899
Berlin	12,960,000	2,013,903	14,973,903
Bernardston	25,722,193	1,451,915	27,174,108
Beverly	246,484,470	62,039,933	308,524,403
Billerica	68,036,625	18,139,452	86,176,077
Blackstone	34,384,160	11,279,248	45,663,408
Blandford	19,606,253	1,891,687	21,497,940
Bolton	69,444,400	12,256,590	81,700,990
Boston	1,902,000,000	2,836,324,479	4,738,324,479
Bourne	344,542,900	150,481,500	495,024,400
Boxborough	37,115,536	2,194,905	39,310,441
Boxford	21,304,604	16,519,258	37,823,862
Boylston	31,013,158	5,901,306	36,914,464
Braintree	571,244,273	90,596,815	661,841,088
Brewster	187,784,013	16,999,614	204,783,627
Bridgewater	154,334,241	89,979,971	244,314,212
Brimfield	8,099,085	1,310,045	9,409,130
Brockton	760,369,660	274,537,764	1,034,907,424
Brookfield	23,730,100	2,506,094	26,236,194
Brookline	467,710,600	113,436,425	581,147,025
Buckland	33,093,909	5,290,997	38,384,906
Burlington	286,511,120	173,166,162	459,677,282
Cambridge	347,054,800	319,500,824	666,555,624
Canton	205,446,200	83,318,587	288,764,787
Carlisle	90,432,100	5,321,460	95,753,560

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Carver	$ 12,596,440	$ 4,008,395	$ 16,604,835
Charlemont	18,928,580	1,919,100	20,847,680
Charlton	13,253,755	9,929,327	23,183,082
Chatham	284,655,470	17,166,680	301,822,150
Chelmsford	294,055,430	36,476,774	330,532,204
Chelsea	59,118,750	53,195,442	112,314,192
Cheshire	46,051,650	9,212,600	55,264,250
Chester	12,327,240	925,380	13,252,620
Chesterfield	20,266,394	544,221	20,810,615
Chicopee	109,986,630	107,201,492	217,188,122
Chilmark	29,743,100	498,400	30,241,500
Clarksburg	16,945,820	1,609,000	18,554,820
Clinton	17,474,000	17,594,233	35,068,233
Cohasset	102,589,740	3,398,531	105,988,271
Colrain	14,235,243	689,470	14,924,713
Concord	383,133,677	116,102,551	499,236,228
Conway	23,690,813	583,470	24,274,283
Cummington	13,170,559	2,305,693	15,476,252
Dalton	96,022,395	10,842,610	106,865,005
Danvers	562,871,570	63,628,130	626,499,700
Dartmouth	276,119,358	78,713,893	354,833,251
Dedham	271,907,600	31,517,127	303,424,727
Deerfield	82,730,890	42,079,091	124,809,981
Dennis	485,457,100	27,122,538	512,579,638
Dighton	103,512,151	10,623,750	114,135,901
Douglas	34,662,489	4,879,528	39,542,017
Dover	149,107,390	27,188,430	176,295,820
Dracut	36,723,615	19,009,776	55,733,391
Dudley	113,320,040	27,616,864	140,936,904
Dunstable	3,227,025	560,650	3,787,675
Duxbury	233,668,013	22,681,665	256,349,678
East Bridgewater	159,524,635	17,829,041	177,353,676
East Brookfield	26,955,150	860,390	27,815,540
East Longmeadow	177,440,570	28,807,590	206,248,160
Eastham	177,274,280	44,371,270	221,645,550
Easthampton	177,931,750	25,402,602	203,334,352
Easton	206,831,255	74,235,334	281,066,589
Edgartown	277,548,850	3,944,520	281,493,370
Egremont	53,302,700	311,530	53,614,230
Erving	37,505,411	11,771,700	49,277,111
Essex	72,434,982	5,078,630	77,513,612
Everett	215,635,625	48,927,175	264,562,800
Fairhaven	28,428,770	14,680,303	43,109,073
Fall River	183,290,200	105,346,842	288,637,042
Falmouth	898,399,600	162,660,230	1,061,059,830
Fitchburg	362,780,160	124,784,472	487,564,632
Florida	30,159,090	1,286,695	31,445,785
Foxborough	252,368,183	93,774,432	346,142,615
Framingham	596,590,040	168,372,463	764,962,503
Franklin	287,679,488	49,587,609	337,267,097
Freetown	151,368,100	2,552,331	153,920,431

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Gardner	$ 113,281,450	$ 58,485,425	$ 171,766,875
Gay Head	29,159,700	58,600	29,218,300
Georgetown	96,885,350	13,476,701	110,362,051
Gill	16,728,500	20,482,102	37,210,602
Gloucester	192,252,540	50,965,144	243,217,684
Goshen	10,756,980	1,504,539	12,261,519
Gosnold	27,799,140	233,450	28,032,590
Grafton	167,912,377	52,628,796	220,541,173
Granby	64,331,827	11,340,023	75,671,850
Granville	25,709,850	2,630,100	28,339,950
Great Barrington	153,850,110	2,520,990	156,371,100
Greenfield	223,375,620	72,613,495	295,989,115
Groton	91,893,355	48,676,589	140,569,944
Groveland	77,642,315	14,443,800	92,086,115
Hadley	113,233,990	33,973,098	147,207,088
Halifax	76,490,242	6,554,386	83,044,628
Hamilton	115,249,952	34,716,935	149,966,887
Hampden	57,631,130	5,953,215	63,584,345
Hancock	18,825,080	2,657,862	21,482,942
Hanover	223,850,300	33,490,714	257,341,014
Hanson	56,311,486	22,231,817	78,543,303
Hardwick	13,620,449	6,687,342	20,307,791
Harvard	110,533,200	107,282,005	217,815,205
Harwich	458,058,920	15,296,760	473,355,680
Hatfield	49,748,790	7,041,300	56,790,090
Haverhill	110,798,525	85,093,143	195,891,668
Hawley	5,493,455	1,028,975	6,522,430
Heath	13,207,480	675,666	13,883,146
Hingham	179,201,760	45,105,793	224,307,553
Hinsdale	10,923,462	1,267,310	12,190,772
Holbrook	63,653,640	10,061,750	73,715,390
Holden	176,264,340	24,263,646	200,527,986
Holland	32,155,165	1,659,235	33,814,400
Holliston	186,940,807	23,066,999	210,007,806
Holyoke	115,794,710	124,830,925	240,625,635
Hopedale	31,463,229	9,102,911	40,566,140
Hopkinton	104,726,550	11,433,260	116,159,810
Hubbardston	12,208,360	1,406,323	13,614,683
Hudson	132,018,541	22,957,237	154,975,778
Hull	107,120,050	25,205,979	132,326,029
Huntington	14,641,242	14,982,698	29,623,940
Ipswich	236,464,240	28,833,175	265,297,415
Kingston	129,371,628	33,502,229	162,873,857
Lakeville	44,874,860	12,744,146	57,619,006
Lancaster	32,852,011	14,072,746	46,924,757
Lanesborough	40,296,418	3,322,950	43,619,368
Lawrence	116,392,100	56,224,777	172,616,877
Lee	62,983,287	7,740,414	70,723,701
Leicester	62,144,394	14,731,531	76,875,925
Lenox	117,892,314	14,361,824	132,254,138
Leominster	219,693,250	42,363,407	262,056,657

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Leverett	$ 5,629,130	$ 210,780	$ 5,839,910
Lexington	274,026,500	85,927,913	359,954,413
Leyden	7,545,290	283,000	7,828,290
Lincoln	213,848,984	9,782,278	223,631,262
Littleton	110,645,621	23,236,526	133,882,147
Longmeadow	207,127,620	48,118,331	255,245,951
Lowell	181,721,400	202,716,300	384,437,700
Ludlow	99,231,061	20,248,412	119,479,473
Lunenburg	80,996,230	10,391,512	91,387,742
Lynn	272,872,172	116,350,960	389,223,132
Lynnfield	350,309,815	39,771,200	390,081,015
Malden	122,187,550	43,643,728	165,831,278
Manchester	134,268,200	14,693,131	148,961,331
Mansfield	79,194,450	11,927,175	91,121,625
Marblehead	215,947,914	28,898,697	244,846,611
Marion	156,778,460	12,199,057	168,977,517
Marlborough	74,893,690	57,237,187	132,130,877
Marshfield	133,020,491	22,877,342	155,897,833
Mashpee	196,608,460	12,503,440	209,111,900
Mattapoisett	131,151,070	17,818,000	148,969,070
Maynard	176,669,365	9,068,900	185,738,265
Medfield	235,338,600	23,753,096	259,091,696
Medford	871,646,960	79,219,703	950,866,663
Medway	66,803,103	10,905,544	77,708,647
Melrose	242,219,650	67,108,946	309,328,596
Mendon	20,761,269	1,846,310	22,607,579
Merrimac	56,989,785	7,918,932	64,908,717
Methuen	66,385,783	21,040,886	87,426,669
Middleborough	69,532,010	29,077,395	98,609,405
Middlefield	5,042,648	540,309	5,582,957
Middleton	76,564,000	13,065,873	89,629,873
Milford	312,095,764	11,612,577	323,708,341
Millbury	16,465,315	9,603,653	26,068,968
Millis	61,956,112	10,951,390	72,907,502
Millville	8,890,760	943,179	9,833,939
Milton	79,736,543	33,494,623	113,231,166
Monroe	3,056,367	2,596,810	5,653,177
Monson	85,160,422	26,157,520	111,317,942
Montague	109,883,261	25,579,745	135,463,006
Monterey	31,661,000	3,165,844	34,826,844
Montgomery	5,117,713	17,025	5,134,738
Mount Washington	7,367,850	557,915	7,925,765
Nahant	102,704,000	14,066,094	116,770,094
Nantucket	669,484,450	14,055,570	683,540,020
Natick	197,457,500	55,654,817	253,112,317
Needham	335,366,500	52,852,593	388,219,093
New Ashford	5,634,570	261,960	5,896,530
New Bedford	232,564,750	121,084,279	353,649,029
New Braintree	12,626,100	3,319,831	15,945,931
New Marlborough	30,559,884	2,089,900	32,649,784
New Salem	1,199,285	411,674	1,610,959

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Newbury	$ 97,327,430	$ 17,148,033	$ 114,475,463
Newburyport	94,092,700	33,523,133	127,615,833
Newton	415,146,924	171,895,199	587,042,123
Norfolk	113,288,628	54,152,464	167,441,092
North Adams	175,932,750	90,651,040	266,583,790
North Andover	467,968,820	20,885,371	488,854,191
North Attleborough	214,775,800	42,316,366	257,092,166
North Brookfield	49,354,950	9,329,831	58,684,781
North Reading	76,321,015	7,845,710	84,166,725
Northampton	371,762,260	245,377,700	617,139,960
Northborough	235,365,552	12,504,822	247,870,374
Northbridge	75,607,499	18,986,993	94,594,492
Northfield	29,810,122	15,475,167	45,285,289
Norton	153,102,420	23,537,251	176,639,671
Norwell	115,902,355	15,392,337	131,294,692
Norwood	338,362,100	61,135,734	399,497,834
Oak Bluffs	87,901,320	13,459,344	101,360,664
Oakham	14,284,220	2,884,013	17,168,233
Orange	45,514,198	5,328,265	50,842,463
Orleans	294,911,600	23,835,327	318,746,927
Otis	15,308,694	785,563	16,094,257
Oxford	123,136,090	15,926,550	139,062,640
Palmer	120,406,678	28,052,679	148,459,357
Paxton	71,136,285	7,202,570	78,338,855
Peabody	354,962,525	55,103,546	410,066,071
Pelham	21,030,182	1,373,415	22,403,597
Pembroke	226,051,643	25,413,982	251,465,625
Pepperell	85,860,850	11,550,849	97,411,699
Peru	11,690,622	715,664	12,406,286
Petersham	26,122,620	8,377,936	34,500,556
Phillipston	16,282,725	1,282,900	17,565,625
Pittsfield	325,325,043	152,053,737	477,378,780
Plainfield	1,465,935	339,535	1,805,470
Plainville	91,337,133	7,074,793	98,411,926
Plymouth	988,626,759	134,633,044	1,123,259,803
Plympton	37,867,100	2,946,644	40,813,744
Princeton	25,717,473	2,539,684	28,257,157
Provincetown	67,446,446	6,142,353	73,588,799
Quincy	275,538,415	83,661,285	359,199,700
Randolph	161,717,803	25,539,766	187,257,569
Raynham	81,846,240	5,780,278	87,626,518
Reading	295,837,185	51,244,360	347,081,545
Rehoboth	106,118,290	7,082,781	113,201,071
Revere	100,455,850	18,483,903	118,939,753
Richmond	26,376,049	712,754	27,088,803
Rochester	71,424,380	24,391,306	95,815,686
Rockland	77,488,013	23,388,259	100,876,272
Rockport	221,189,410	19,096,733	240,286,143
Rowe	131,891,646	1,828,373	133,720,019
Rowley	27,810,240	4,588,911	32,399,151
Royalston	2,526,977	756,606	3,283,583

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Russell	$ 28,209,100	$ 5,342,350	$ 33,551,450
Rutland	54,571,245	14,158,423	68,729,668
Salem	121,922,800	204,180,027	326,102,827
Salisbury	68,296,600	7,397,950	75,694,550
Sandisfield	17,006,200	1,745,550	18,751,750
Sandwich	382,891,550	57,819,331	440,710,881
Saugus	246,005,275	23,281,745	269,287,020
Savoy	9,875,894	1,725,000	11,600,894
Scituate	127,774,050	20,580,132	148,354,182
Seekonk	143,443,116	9,953,580	153,396,696
Sharon	305,781,890	20,347,312	326,129,202
Sheffield	24,094,344	6,954,353	31,048,697
Shelburne	9,394,604	1,441,180	10,835,784
Sherborn	96,769,750	7,053,450	103,823,200
Shirley	5,735,932	2,945,533	8,681,465
Shrewsbury	439,260,568	46,383,603	485,644,171
Shutesbury	28,551,800	506,286	29,058,086
Somerset	587,720,260	34,343,300	622,063,560
Somerville	136,179,422	82,297,051	218,476,473
South Hadley	147,778,480	62,160,887	209,939,367
Southampton	51,676,211	2,159,914	53,836,125
Southborough	172,522,400	32,350,751	204,873,151
Southbridge	126,070,750	28,513,345	154,584,095
Southwick	62,260,330	4,528,920	66,789,250
Spencer	52,484,364	2,767,065	55,251,429
Springfield	690,333,056	310,561,088	1,000,894,144
Sterling	113,165,555	7,197,195	120,362,750
Stockbridge	22,374,930	17,695,268	40,070,198
Stoneham	279,100,100	85,207,398	364,307,498
Stoughton	214,362,200	58,924,427	273,286,627
Stow	83,627,126	9,276,460	92,903,586
Sturbridge	120,643,920	28,024,659	148,668,579
Sudbury	439,814,838	20,430,760	460,245,598
Sunderland	35,155,985	2,702,400	37,858,385
Sutton	15,320,686	924,724	16,245,410
Swampscott	122,281,108	13,562,797	135,843,905
Swansea	293,287,650	15,484,012	308,771,662
Taunton	433,135,430	141,172,808	574,308,238
Templeton	45,768,900	28,235,656	74,004,556
Tewksbury	247,232,585	58.526,327	305,758,912
Tisbury	70,410,130	5,932,875	76,343,005
Tolland	28,469,560	1,761,450	30,231,010
Topsfield	107,209,915	13,622,863	120,832,778
Townsend	63,796,600	11,206,440	75,003,040
Truro	94,053,510	19,999,440	114,052,950
Tyngsborough	44,511,800	23,960,992	68,472,792
Tyringham	14,857,734	720,700	15,578,434
Upton	60,323,709	7,041,107	67,364,816
Uxbridge	12,577,621	21,022,468	33,600,089
Wakefield	85,616,290	23,996,304	109,612,594
Wales	13,016,650	1,684,386	14,701,036

TABLE IV — CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Walpole	$ 156,721,928	$ 36,836,801	$ 193,558,729
Waltham	557,318,400	190,439,376	747,757,776
Ware	16,259,184	12,363,359	28,622,543
Wareham	171,187,027	25,334,747	196,521,774
Warren	35,520,917	6,413,886	41,934,803
Warwick	9,916,690	2,638,900	12,555,590
Washington	8,164,230	2,196,450	10,360,680
Watertown	600,488,800	96,201,563	696,690,363
Wayland	230,705,328	37,556,498	268,261,826
Webster	32,538,862	8,535,184	41,074,046
Wellesley	826,999,743	180,272,344	1,007,272,087
Wellfleet	168,694,047	8,270,132	176,964,179
Wendell	10,961,775	2,164,925	13,126,700
Wenham	83,095,959	21,844,727	104,940,686
West Boylston	41,415,610	16,179,139	57,594,749
West Bridgewater	90,676,005	14,290,365	104,966,370
West Brookfield	31,998,351	2,917,296	34,915,647
West Newbury	59,541,225	10,846,645	70,387,870
West Springfield	277,504,381	49,246,547	326,750,928
West Stockbridge	28,708,000	1,922,700	30,630,700
West Tisbury	8,249,973	736,222	8,986,195
Westborough	175,451,079	42,859,443	218,310,522
Westfield	187,997,880	62,511,181	250,509,061
Westford	89,644,374	10,405,171	100,049,545
Westhampton	17,212,790	5,633,600	22,846,390
Westminster	93,817,010	9,638,520	103,455,530
Weston	210,409,574	52,073,052	262,482,626
Westport	260,046,690	25,144,802	285,191,492
Westwood	409,529,220	19,035,098	428,564,318
Weymouth	373,795,350	89,615,026	463,410,376
Whately	28,380,911	945,000	29,325,911
Whitman	159,321,681	18,336,525	177,658,206
Wilbraham	193,302,895	44,915,226	238,218,121
Williamsburg	24,550,880	3,457,315	28,008,195
Williamstown	80,280,000	94,876,723	175,156,723
Wilmington	157,627,520	23,619,321	181,246,841
Winchendon	37,140,195	13,849,996	50,990,191
Winchester	211,325,700	46,414,012	257,739,712
Windsor	17,427,040	2,927,770	20,354,810
Winthrop	217,173,300	33,070,550	250,243,850
Woburn	562,485,973	78,977,898	641,463,871
Worcester	463,168,275	393,317,355	856,485,630
Worthington	21,358,856	698,420	22,057,276
Wrentham	92,468,410	39,606,454	132,074,864
Yarmouth	498,429,817	42,136,791	540,566,608
Totals	$54,282,226,736	$14,812,885,413	$69,095,112,149

TABLE V — ESTIMATED STATE AID AND CHARGES INCLUDING COUNTY ASSESSMENTS, USED IN DETERMINATION OF LOCAL TAX RATES

(Amounts in Thousands)

		1981			1982	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Abington	$ 2,587	$ 168	$ 2,419	$ 3,282	$ 211	$ 3,071
Acton	1,505	552	953	1,915	583	1,332
Acushnet	1,471	181	1,290	1,993	189	1,804
Adams	735	195	540	1,029	250	779
Agawam	3,242	599	2,643	4,999	789	4,210
Alford	19	26	(7)	27	23	4
Amesbury	3,668	239	3,429	4,245	255	3,990
Amherst	2,415	822	1,593	6,320	869	5,451
Andover	3,183	957	2,226	4,353	877	3,476
Arlington	5,997	4,619	1,378	7,695	4,880	2,815
Ashburnham	495	92	403	651	87	564
Ashby	157	37	120	225	44	181
Ashfield	148	61	87	193	62	131
Ashland	1,257	414	843	1,549	479	1,070
Athol	635	190	445	1,328	150	1,178
Attleboro	6,718	698	6,020	8,089	824	7,265
Auburn	2,421	419	2,002	2,889	401	2,488
Avon	751	103	648	839	118	721
Ayer	2,342	109	2,233	2,876	145	2,731
Barnstable	3,266	1,314	1,952	3,968	1,324	2,644
Barre	705	97	608	868	83	785
Becket	102	71	31	130	85	45
Bedford	1,720	752	968	1,970	856	1,114
Belchertown	1,323	200	1,123	1,883	201	1,682
Bellingham	4,267	174	4,093	4,684	207	4,477
Belmont	2,520	2,744	(224)	3,111	2,869	242
Berkley	475	48	427	623	75	548
Berlin	287	74	213	367	58	309
Bernardston	182	61	121	254	48	206
Beverly	4,897	1,495	3,402	6,330	1,355	4,975
Billerica	7,575	771	6,804	9,057	837	8,220
Blackstone	993	108	885	1,473	103	1,370
Blandford	90	39	51	124	44	80
Bolton	270	106	164	335	100	235
Boston	199,030	47,479	151,551	232,515	49,737	182,778
Bourne	1,897	353	1,544	2,359	390	1,969
Boxborough	208	79	129	294	94	200
Boxford	442	210	232	586	186	400
Boylston	280	103	177	421	91	330
Braintree	4,604	2,224	2,380	5,398	2,487	2,911
Brewster	631	257	374	712	218	494
Bridgewater	2,196	218	1,978	3,667	288	3,379
Brimfield	327	60	267	429	83	346
Brockton	23,489	1,837	21,652	31,738	2,568	29,170
Brookfield	359	59	300	563	43	520
Brookline	5,492	5,894	(402)	7,201	6,527	674
Buckland	116	70	46	184	32	152
Burlington	3,699	1,376	2,323	4,281	1,497	2,784
Cambridge	14,888	9,037	5,851	17,220	9,682	7,538
Canton	2,662	1,147	1,515	3,090	1,192	1,898
Carlisle	454	120	334	510	130	380

TABLE V — CONTINUED

Municipality	1981 Receipts	1981 Charges	1981 Difference	1982 Receipts	1982 Charges	1982 Difference
Carver	$ 772	$ 94	$ 678	$ 1,274	$ 133	$ 1,141
Charlemont	64	42	22	96	36	60
Charlton	311	124	187	631	122	509
Chatham	466	396	70	563	346	217
Chelmsford	6,552	763	5,789	7,650	819	6,831
Chelsea	6,963	1,814	5,149	9,616	1,926	7,690
Cheshire	218	86	132	305	93	212
Chester	127	25	102	161	37	124
Chesterfield	116	34	82	152	36	116
Chicopee	14,300	1,258	13,042	16,582	1,696	14,886
Chilmark	33	111	(78)	36	150	(114)
Clarksburg	484	44	440	610	60	550
Clinton	3,231	284	2,947	4,007	244	3,763
Cohasset	1,087	291	796	1,243	324	919
Colrain	116	58	58	168	47	121
Concord	1,950	811	1,139	2,321	881	1,440
Conway	139	39	100	185	34	151
Cummington	75	27	48	90	25	65
Dalton	331	227	104	558	202	356
Danvers	3,022	1,218	1,804	3,607	1,085	2,522
Dartmouth	2,933	532	2,401	3,932	692	3,240
Dedham	3,261	1,563	1,698	3,820	1,649	2,171
Deerfield	313	176	137	468	134	334
Dennis	314	599	(285)	507	537	(30)
Dighton	586	119	467	764	156	608
Douglas	702	68	634	864	80	784
Dover	442	362	80	500	390	110
Dracut	4,540	318	4,222	5,414	371	5,043
Dudley	397	161	236	745	167	578
Dunstable	78	38	40	128	44	84
Duxbury	2,033	339	1,694	2,480	426	2,054
East Bridgewater	2,030	156	1,874	2,591	163	2,428
East Brookfield	277	44	233	350	51	299
East Longmeadow	1,918	435	1,483	2,318	554	1,764
Eastham	180	207	(27)	214	193	21
Easthampton	2,812	374	2,438	4,009	379	3,630
Easton	2,411	323	2,088	3,413	410	3,003
Edgartown	436	253	183	424	263	161
Egremont	56	78	(22)	79	74	5
Erving	283	172	111	298	118	180
Essex	349	89	260	417	88	329
Everett	3,719	4,493	(774)	4,367	4,794	(427)
Fairhaven	2,882	295	2,587	3,326	347	2,979
Fall River	32,040	1,373	30,667	36,926	1,572	35,354
Falmouth	2,843	823	2,020	3,303	736	2,567
Fitchburg	8,310	700	7,610	10,182	675	9,507
Florida	145	69	76	188	58	130
Foxborough	2,731	254	2,477	3,243	284	2,959
Framingham	9,108	3,075	6,033	11,078	3,242	7,836
Franklin	4,006	283	3,723	4,721	332	4,389
Freetown	608	157	451	885	227	658

TABLE V — CONTINUED

		1981			1982	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Gardner	$ 4,337	$ 300	$ 4,037	$ 5,034	$ 351	$ 4,683
Gay Head	17	25	(8)	24	22	2
Georgetown	1,437	150	1,287	1,424	135	1,289
Gill	119	49	70	130	35	95
Gloucester	4,789	794	3,995	5,437	902	4,535
Goshen	84	28	56	98	34	64
Gosnold	6	3	3	8	8	-
Grafton	2,168	253	1,915	2,671	249	2,422
Granby	1,299	136	1,163	1,532	129	1,403
Granville	194	54	140	249	62	187
Great Barrington	379	213	166	589	262	327
Greenfield	2,954	415	2,539	3,426	361	3,065
Groton	246	160	86	396	198	198
Groveland	667	135	532	795	119	676
Hadley	750	151	599	832	273	559
Halifax	610	68	542	853	90	763
Hamilton	238	352	(114)	405	312	93
Hampden	753	119	634	1,014	153	861
Hancock	115	32	83	133	35	98
Hanover	2,164	347	1,817	2,557	417	2,140
Hanson	1,384	126	1,258	1,848	140	1,708
Hardwick	373	41	332	569	36	533
Harvard	495	159	336	2,431	186	2,245
Harwich	891	380	511	1,107	338	769
Hatfield	523	85	438	602	90	512
Haverhill	9,825	898	8,927	13,457	842	12,615
Hawley	84	9	75	91	8	83
Heath	76	25	51	95	20	75
Hingham	2,961	1,016	1,945	3,546	1,185	2,361
Hinsdale	126	52	74	178	51	127
Holbrook	2,005	489	1,516	2,475	484	1,991
Holden	1,453	379	1,074	1,858	380	1,478
Holland	201	56	145	271	77	194
Holliston	2,513	308	2,205	2,836	320	2,516
Holyoke	14,982	878	14,104	17,840	1,211	16,629
Hopedale	624	97	527	745	89	656
Hopkinton	891	199	692	1,142	201	941
Hubbardston	280	52	228	354	39	315
Hudson	3,012	313	2,699	3,803	349	3,454
Hull	2,477	368	2,109	2,817	390	2,427
Huntington	129	41	88	188	59	129
Ipswich	2,058	320	1,738	2,331	280	2,051
Kingston	708	129	579	955	166	789
Lakeville	492	101	391	723	116	607
Lancaster	964	138	826	1,385	140	1,245
Lanesborough	422	110	312	547	88	459
Lawrence	18,089	986	17,103	22,063	999	21,064
Lee	966	189	777	1,204	195	1,009
Leicester	2,587	172	2,415	3,047	211	2,836
Lenox	700	214	486	953	219	734
Leominster	7,003	720	6,283	7,999	735	7,264

TABLE V — CONTINUED

Municipality		1981			1982	
	Receipts	Charges	Difference	Receipts	Charges	Difference
Leverett	$ 151	$ 40	$ 111	$ 220	$ 40	$ 180
Lexington	4,828	2,489	2,339	4,570	2,749	1,821
Leyden	57	19	38	75	24	51
Lincoln	837	377	460	1,012	440	572
Littleton	892	183	709	1,098	208	890
Longmeadow	2,476	561	1,915	2,913	752	2,161
Lowell	25,421	1,290	24,131	30,899	1,442	29,457
Ludlow	3,169	412	2,757	3,907	556	3,351
Lunenburg	1,599	200	1,399	1,918	206	1,712
Lynn	22,927	3,151	19,776	25,602	2,953	22,649
Lynnfield	1,570	627	943	1,804	561	1,243
Malden	11,766	4,345	7,421	14,569	4,479	10,090
Manchester	600	334	266	686	306	380
Mansfield	2,019	301	1,718	2,458	378	2,080
Marblehead	1,889	1,410	479	2,221	1,280	941
Marion	347	111	236	362	147	215
Marlborough	5,421	590	4,831	6,441	658	5,783
Marshfield	3,368	563	2,805	4,201	673	3,528
Mashpee	487	200	287	569	190	379
Mattapoisett	384	106	278	544	137	407
Maynard	1,466	363	1,103	1,796	399	1,397
Medfield	1,865	332	1,533	2,175	360	1,815
Medford	9,855	5,506	4,349	10,678	6,040	4,638
Medway	1,908	167	1,741	2,219	170	2,049
Melrose	5,180	2,088	3,092	6,113	2,117	3,996
Mendon	115	85	30	213	75	138
Merrimac	691	65	626	882	77	805
Methuen	6,314	751	5,563	7,756	738	7,018
Middleborough	2,868	237	2,631	4,039	284	3,755
Middlefield	54	16	38	64	18	46
Middleton	371	196	175	445	187	258
Milford	5,604	477	5,127	6,161	483	5,678
Millbury	3,186	218	2,968	3,633	202	3,431
Millis	1,161	201	960	1,368	234	1,134
Millville	274	29	245	390	27	363
Milton	2,196	2,358	(162)	2,897	2,399	498
Monroe	66	7	59	66	15	51
Monson	1,467	138	1,329	1,863	196	1,667
Montague	869	209	660	704	205	499
Monterey	107	49	58	118	51	67
Montgomery	40	19	21	63	22	41
Mount Washington	67	5	62	74	15	59
Nahant	373	297	76	443	295	148
Nantucket	795	89	706	758	105	653
Natick	4,062	1,529	2,533	4,968	1,618	3,350
Needham	2,796	1,966	830	3,314	2,136	1,178
New Ashford	35	17	18	38	17	21
New Bedford	29,217	1,594	27,623	37,025	1,796	35,229
New Braintree	153	21	132	188	17	171
New Marlborough	101	68	33	120	80	40
New Salem	65	18	47	88	23	65

TABLE V — CONTINUED

		1981			1982	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Newbury	$ 518	$ 121	$ 397	$ 614	$ 140	$ 474
Newburyport	2,650	344	2,306	3,231	284	2,947
Newton	10,319	8,076	2,243	12,602	9,017	3,585
Norfolk	829	162	667	1,052	176	876
North Adams	5,521	281	5,240	6,342	380	5,962
North Andover	2,084	574	1,510	2,774	540	2,234
North Attleborough	3,076	391	2,685	4,308	497	3,811
North Brookfield	1,200	89	1,111	1,424	80	1,344
North Reading	2,067	487	1,580	2,390	519	1,871
Northampton	5,394	748	4,646	6,853	793	6,060
Northborough	1,342	307	1,035	1,684	289	1,395
Northbridge	2,717	226	2,491	3,499	209	3,290
Northfield	224	100	124	286	79	207
Norton	2,449	213	2,236	3,491	257	3,234
Norwell	2,179	294	1,885	2,481	370	2,111
Norwood	4,281	1,817	2,464	5,055	1,931	3,124
Oak Bluffs	159	168	(9)	185	121	64
Oakham	182	34	148	224	31	193
Orange	1,277	118	1,159	1,855	104	1,751
Orleans	182	327	(145)	273	301	(28)
Otis	231	65	166	255	88	167
Oxford	3,257	218	3,039	4,011	186	3,825
Palmer	1,712	257	1,455	2,608	297	2,311
Paxton	400	108	292	500	102	398
Peabody	7,267	2,006	5,261	8,953	2,030	6,923
Pelham	126	42	84	174	38	136
Pembroke	1,964	394	1,570	2,288	469	1,819
Pepperell	325	148	177	633	166	467
Peru	70	23	47	90	33	57
Petersham	157	39	118	182	41	141
Phillipston	97	32	65	104	30	74
Pittsfield	9,809	1,475	8,334	11,983	1,373	10,610
Plainfield	87	16	71	106	18	88
Plainville	508	111	397	709	130	579
Plymouth	3,732	759	2,973	4,674	1,094	3,580
Plympton	176	43	133	236	49	187
Princeton	353	60	293	458	71	387
Provincetown	296	171	125	361	151	210
Quincy	12,734	6,533	6,201	16,499	6,592	9,907
Randolph	5,502	1,254	4,248	6,506	1,395	5,111
Raynham	1,196	177	1,019	1,630	230	1,400
Reading	3,404	1,180	2,224	4,007	1,208	2,799
Rehoboth	1,034	179	855	1,297	233	1,064
Revere	9,426	3,397	6,029	11,641	3,646	7,995
Richmond	213	65	148	273	71	202
Rochester	273	62	211	431	88	343
Rockland	4,075	458	3,617	4,705	486	4,219
Rockport	493	334	159	596	294	302
Rowe	57	241	(184)	51	166	(115)
Rowley	366	116	250	501	98	403
Royalston	114	26	88	152	31	121

TABLE V — CONTINUED

Municipality	1981 Receipts	1981 Charges	1981 Difference	1982 Receipts	1982 Charges	1982 Difference
Russell	$ 78	$ 36	$ 42	$ 109	$ 55	$ 54
Rutland	657	84	573	947	97	850
Salem	5,646	1,620	4,026	6,816	1,517	5,299
Salisbury	589	167	422	911	171	740
Sandisfield	154	31	123	184	46	138
Sandwich	1,863	436	1,427	1,975	382	1,593
Saugus	3,372	1,869	1,503	4,196	1,791	2,405
Savoy	151	19	132	187	29	158
Scituate	3,007	581	2,426	3,522	646	2,876
Seekonk	1,549	318	1,231	1,840	398	1,442
Sharon	2,265	517	1,748	2,749	569	2,180
Sheffield	133	119	14	186	125	61
Shelburne	117	58	59	198	48	150
Sherborn	401	211	190	438	255	183
Shirley	1,112	81	1,031	1,694	89	1,605
Shrewsbury	2,909	609	2,300	3,731	613	3,118
Shutesbury	115	37	78	167	39	128
Somerset	1,891	810	1,081	2,278	793	1,485
Somerville	19,474	6,606	12,868	21,800	7,047	14,753
South Hadley	2,429	422	2,007	3,278	428	2,850
Southampton	409	131	278	575	114	461
Southborough	685	256	429	816	249	567
Southbridge	4,406	275	4,131	4,829	256	4,573
Southwick	1,364	158	1,206	1,680	225	1,455
Spencer	2,298	178	2,120	3,134	190	2,944
Springfield	52,964	3,355	49,609	60,962	4,358	56,604
Sterling	792	162	630	950	143	807
Stockbridge	79	120	(41)	116	152	(36)
Stoneham	2,555	1,619	936	3,452	1,592	1,860
Stoughton	3,799	649	3,150	4,883	739	4,144
Stow	522	140	382	664	163	501
Sturbridge	859	173	686	1,113	167	946
Sudbury	1,925	681	1,244	2,195	724	1,471
Sunderland	211	106	105	337	101	236
Sutton	1,029	121	908	1,271	136	1,135
Swampscott	1,703	932	771	2,023	904	1,119
Swansea	2,407	309	2,098	3,093	403	2,690
Taunton	11,785	669	11,116	13,855	844	13,011
Templeton	404	112	292	712	96	616
Tewksbury	4,596	506	4,090	5,827	538	5,289
Tisbury	181	173	8	212	135	77
Tolland	128	33	95	133	51	82
Topsfield	649	297	352	710	279	431
Townsend	332	108	224	727	136	591
Truro	130	113	17	155	114	41
Tyngsborough	962	107	855	1,231	128	1,103
Tyringham	45	26	19	59	32	27
Upton	226	80	146	338	85	253
Uxbridge	1,646	153	1,493	1,872	161	1,711
Wakefield	3,971	1,629	2,342	4,701	1,699	3,002
Wales	208	27	181	276	36	240

TABLE V — CONTINUED

		1981			1982	
Municipality	Receipts	Charges	Difference	Receipts	Charges	Difference
Walpole	$ 3,345	$ 902	$ 2,443	$ 3,912	$ 1,008	$ 2,904
Waltham	7,327	4,567	2,760	8,990	4,930	4,060
Ware	1,893	183	1,710	2,668	191	2,477
Wareham	1,947	303	1,644	2,819	395	2,424
Warren	633	61	572	869	61	808
Warwick	167	27	140	182	40	142
Washington	107	18	89	164	26	138
Watertown	4,003	3,233	770	4,658	3,510	1,148
Wayland	2,452	630	1,822	2,728	673	2,055
Webster	3,610	230	3,380	4,163	240	3,923
Wellesley	3,216	1,779	1,437	3,963	1,924	2,039
Wellfleet	135	211	(76)	162	156	6
Wendell	162	26	136	182	22	160
Wenham	94	182	(88)	211	160	51
West Boylston	892	172	720	1,072	162	910
West Bridgewater	1,124	116	1,008	1,339	148	1,191
West Brookfield	327	78	249	471	68	403
West Newbury	401	68	333	480	65	415
West Springfield	2,680	919	1,761	3,535	1,283	2,252
West Stockbridge	63	50	13	89	59	30
West Tisbury	558	45	513	544	94	450
Westborough	1,767	446	1,321	2,090	437	1,653
Westfield	5,405	883	4,522	8,554	1,180	7,374
Westford	2,555	300	2,255	3,052	326	2,726
Westhampton	90	45	45	127	44	83
Westminster	465	168	297	624	152	472
Weston	1,841	948	893	2,050	1,061	989
Westport	2,309	322	1,987	2,717	453	2,264
Westwood	1,918	871	1,047	1,914	943	971
Weymouth	10,274	2,813	7,461	12,358	2,954	9,404
Whately	101	44	57	146	44	102
Whitman	2,194	165	2,029	2,879	189	2,690
Wilbraham	1,655	414	1,241	1,972	464	1,508
Williamsburg	260	68	192	343	74	269
Williamstown	636	206	430	983	249	734
Wilmington	2,990	852	2,138	3,321	894	2,427
Winchendon	2,506	117	2,389	2,890	114	2,776
Winchester	2,868	1,530	1,338	3,215	1,875	1,340
Windsor	115	26	89	126	29	97
Winthrop	3,902	1,158	2,744	4,881	1,179	3,702
Woburn	5,408	2,031	3,377	6,372	2,282	4,090
Worcester	44,702	3,251	41,451	51,726	3,119	48,607
Worthington	67	39	28	95	42	53
Wrentham	919	130	789	1,170	140	1,030
Yarmouth	580	656	(76)	866	647	219
Totals	$1,138,390	$258,168	$880,222	$1,381,462	$275,815	$1,105,647

TABLE VI
ESTIMATED RECEIPTS FOR REGIONAL SCHOOL DISTRICTS

Name of Regional School	Fiscal Year 1981	Fiscal Year 1982
Acton-Boxborough	$ 1,645,970	$ 1,775,333
Adams-Cheshire	3,108,428	2,968,223
Amherst-Pelham	1,266,560	2,276,749
Ashburnham-Westminster	707,142	692,257
Assabet Valley	3,540,224	2,558,451
Athol-Royalston	3,264,364	3,841,446
Berkshire Hills	1,448,613	1,558,705
Berlin-Boylston	554,750	492,758
Blackstone-Millville	1,728,513	1,598,218
Blackstone Valley	1,739,445	1,897,537
Blue Hills	3,692,611	3,735,214
Bridgewater-Raynham	1,646,784	1,969,090
Bristol-Plymouth	1,911,207	2,323,317
Buckland-Colrain-Shelburne	433,337	482,120
Cape Cod	1,944,376	2,024,790
Central Berkshire	2,330,724	2,740,718
Concord-Carlisle	1,195,934	1,305,498
Dennis-Yarmouth	2,782,937	2,993,845
Dighton-Rehoboth	878,362	896,879
Dover-Sherborn	762,676	828,157
Dudley-Charlton	4,021,438	4,121,541
Franklin County Technical	1,345,628	1,418,061
Freetown-Lakeville	1,533,921	1,696,816
Frontier	206,501	241,025
Gateway	1,909,549	2,016,247
Gill-Montague	1,003,455	1,341,237
Greater Fall River	1,940,270	1,972,245
Greater Lawrence	4,035,314	3,942,826
Greater Lowell	9,248,727	8,673,402
Greater New Bedford	5,638,261	6,419,917
Groton-Dunstable	1,989,844	1,844,701
Hamilton-Wenham	1,279,467	1,412,212
Hampden-Wilbraham	1,688,516	1,698,116
Hampshire	825,456	904,365
Hawlemont	86,473	122,671
King Philip	2,287,092	2,405,189
Lincoln-Sudbury	1,674,331	1,780,857
Martha's Vineyard	460,577	510,893
Masconomet	1,647,143	1,665,276
Mendon-Upton	1,480,219	1,449,864

TABLE VI — CONTINUED

Name of Regional School District	Fiscal Year 1981	Fiscal Year 1982
Minuteman	$ 3,348,394	$ 3,423,775
Mohawk Trail	636,664	656,080
Montachusett	2,625,074	2,578,058
Mount Greylock	772,565	864,030
Narragansett	2,329,063	2,542,338
Nashoba	786,264	817,720
Nashoba Valley	1,760,434	1,778,963
Nauset	875,035	1,026,689
New Salem-Wendell	156,647	174,644
North Middlesex	5,326,950	5,214,482
North Shore	1,016,358	1,169,309
Northborough-Southborough	904,367	936,289
Northeast Metropolitan	3,381,746	3,476,672
Northern Berkshire	1,001,215	1,016,138
Old Colony	1,169,306	1,224,768
Old Rochester	781,933	644,763
Pathfinder	857,282	883,545
Pentucket	1,546,293	1,583,317
Pioneer Valley	249,367	322,938
Plymouth-Carver	2,253,600	3,403,170
Quabbin	1,029,813	1,133,408
Quinobin	382,787	393,332
Ralph C. Mahar	861,847	1,151,193
Shawsheen Valley	3,414,416	3,660,250
Silver Lake	3,723,759	3,629,283
South Middlesex	2,863,854	2,841,034
South Shore	828,502	920,089
Southeastern	3,084,058	3,281,257
Southern Berkshire	801,116	1,007,853
Southern Worcester	2,214,900	2,311,759
Spencer-East Brookfield	1,302,784	1,248,538
Tantasqua	1,537,404	1,595,082
Tri County	2,577,480	2,693,319
Triton	1,328,963	1,274,504
Upper Cape Cod	736,756	756,283
Wachusett	2,040,486	2,212,084
Warren-West Brookfield	785,516	875,707
Whitman-Hanson	1,917,725	2,525,396
Whittier Vocational	3,982,611	4,044,519
Bristol County Agricultural	555,471	601,131
Essex Agricultural Tech.	1,246,345	1,292,880
Norfolk County Agricultural	633,320	657,061
Total	$150,513,609	$158,440,436

TABLE VII
1978 EQUALIZED VALUATIONS, 1/1/81 ASSESSED VALUATIONS AND RATIOS, EACH CITY AND TOWN
(000's OMITTED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1981 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Abington	$ 133,200	$ 168,424	100%
Acton	338,800	369,495	100
Acushnet	84,470	104,053	100
Adams	82,050	55,029	67
Agawam	300,700	203,833	68
Alford	10,610	16,061	100
Amesbury	109,000	81,506	75
Amherst	231,700	261,808	100
Andover	507,100	296,194	58
Arlington	611,500	363,357	59
Ashburnham	45,780	48,510	100
Ashby	22,570	25,702	100
Ashfield	28,030	33,619	100
Ashland	123,900	130,577	100
Athol	78,170	18,223	23
Attleboro	365,600	221,348	61
Auburn	189,800	174,100	92
Avon	74,580	53,192	71
Ayer	63,600	17,050	27
Barnstable	926,300	880,863	95
Barre	47,970	47,911	100
Becket	37,210	40,108	100
Bedford	260,500	415,200	100
Belchertown	73,510	83,284	100
Bellingham	122,900	99,260	81
Belmont	467,100	720,088	100
Berkley	25,020	37,889	100
Berlin	27,770	12,960	47
Bernardston	23,360	25,722	100
Beverly	461,600	246,484	53
Billerica	417,700	68,037	16
Blackstone	51,520	34,384	67
Blandford	17,650	19,606	100
Bolton	50,950	69,444	100
Boston	3,831,000	1,902,000	50
Bourne	257,800	344,543	100
Boxborough	47,910	37,115	77
Boxford	108,000	21,305	20
Boylston	46,570	31,013	67
Braintree	577,200	571,244	99
Brewster	197,600	187,784	95
Bridgewater	152,200	154,334	100
Brimfield	31,300	8,099	26
Brockton	834,500	760,370	91
Brookfield	23,910	23,730	99
Brookline	734,300	467,711	64
Buckland	19,830	33,094	100
Burlington	455,300	286,511	63
Cambridge	917,000	347,055	38
Canton	277,100	205,446	74
Carlisle	76,820	90,432	100
Carver	$ 70,660	$ 12,596	18%
Charlemont	19,500	18,929	97
Charlton	59,460	13,254	22
Chatham	324,700	284,655	88
Chelmsford	422,900	294,055	69
Chelsea	136,300	59,119	43
Cheshire	34,070	46,052	100
Chester	13,230	12,327	93
Chesterfield	15,100	20,266	100
Chicopee	453,300	109,987	24
Chilmark	97,820	29,743	30
Clarksburg	18,110	16,946	94
Clinton	128,600	17,474	14
Cohasset	149,600	102,590	69
Colrain	25,650	14,235	55
Concord	379,300	383,134	100
Conway	17,680	23,691	100
Cummington	9,653	13,171	100
Dalton	96,770	96,022	99
Danvers	423,400	562,872	100
Dartmouth	320,600	276,119	86
Dedham	397,200	271,908	68
Deerfield	78,090	82,731	100
Dennis	471,000	485,457	100
Dighton	73,100	103,512	100
Douglas	35,340	34,662	98
Dover	153,900	149,107	97
Dracut	174,400	36,724	21
Dudley	78,760	113,320	100
Dunstable	24,820	3,227	13
Duxbury	220,800	233,668	100
East Bridgewater	105,000	159,525	100
East Brookfield	19,440	26,955	100
East Longmeadow	210,100	177,441	84
Eastham	163,300	177,274	100
Easthampton	150,800	177,932	100
Easton	197,900	206,831	100
Edgartown	210,000	277,549	100
Egremont	32,560	53,303	100
Erving	81,160	37,505	46
Essex	50,360	72,435	100
Everett	709,700	215,636	30
Fairhaven	143,000	28,429	20
Fall River	474,000	183,290	39
Falmouth	596,000	898,400	100
Fitchburg	302,800	362,780	100
Florida	31,150	30,159	97
Foxborough	193,800	252,368	100
Framingham	903,800	596,590	66
Franklin	185,700	287,679	100
Freetown	93,650	151,368	100

TABLE VII — CONTINUED

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1981 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Gardner	$ 137,900	$ 113,281	82%
Gay Head	22,220	29,160	100
Georgetown	70,420	96,885	100
Gill	16,190	16,729	100
Gloucester	382,400	192,253	50
Goshen	13,000	10,757	83
Gosnold	4,911	27,799	100
Grafton	113,900	167,912	100
Granby	55,080	64,332	100
Granville	26,330	25,710	98
Great Barrington	103,900	153,850	100
Greenfield	185,200	223,376	100
Groton	79,040	91,893	100
Groveland	57,580	77,642	100
Hadley	66,230	113,234	100
Halifax	53,590	76,490	100
Hamilton	117,400	115,250	98
Hampden	61,210	57,631	94
Hancock	15,390	18,825	100
Hanover	164,900	223,850	100
Hanson	94,640	56,312	60
Hardwick	19,920	13,620	68
Harvard	80,390	110,533	100
Harwich	292,800	458,059	100
Hatfield	37,430	49,749	100
Haverhill	389,000	110,799	28
Hawley	4,273	5,493	100
Heath	12,400	13,208	100
Hingham	348,000	179,202	51
Hinsdale	22,990	10,924	48
Holbrook	129,900	63,654	49
Holden	172,000	176,264	100
Holland	29,000	32,155	100
Holliston	179,900	186,941	100
Holyoke	262,600	115,795	44
Hopedale	47,700	31,463	66
Hopkinton	111,600	104,727	94
Hubbardston	22,640	12,208	54
Hudson	169,700	132,019	78
Hull	112,100	107 120	96
Huntington	17,700	14,641	83
Ipswich	156,800	236,464	100
Kingston	96,190	129,372	100
Lakeville	71,920	44,875	62
Lancaster	63,070	32,852	52
Lanesborough	41,550	40,296	97
Lawrence	387,830	116,392	30
Lee	72,730	62,983	87
Leicester	74,800	62,144	83
Lenox	93,800	117,892	100
Leominster	332,300	219,693	66
Leverett	$ 18,440	$ 5,629	31%
Lexington	666,900	274,027	41
Leyden	8,843	7,545	85
Lincoln	146,200	213,844	100
Littleton	103,200	110,646	100
Longmeadow	284,300	207,128	73
Lowell	582,300	181,721	31
Ludlow	207,100	99,231	48
Lunenburg	100,100	80,996	81
Lynn	559,000	272,872	49
Lynnfield	235,500	350,310	100
Malden	444,900	122,188	27
Manchester	141,200	134,268	95
Mansfield	171,200	79,195	46
Marblehead	467,900	215,948	46
Marion	100,100	156,779	100
Marlborough	342,000	74,894	22
Marshfield	306,700	133,021	43
Mashpee	154,100	196,609	100
Mattapoisett	93,580	131,151	100
Maynard	125,900	176,669	100
Medfield	147,400	235,339	100
Medford	585,900	871,647	100
Medway	121,400	66,803	55
Melrose	339,000	242,220	71
Mendon	39,580	20,761	52
Merrimac	36,800	56,990	100
Methuen	367,100	66,386	18
Middleborough	154,100	69,532	45
Middlefield	7,482	5,043	67
Middleton	67,570	76,564	100
Milford	227,500	312,096	100
Millbury	92,260	16,465	18
Millis	83,440	61,956	74
Millville	12,960	8,891	69
Milton	380,000	79,737	21
Monroe	3,538	3,056	86
Monson	68,000	85,160	100
Montague	84,180	109,883	100
Monterey	25,920	31,661	100
Montgomery	9,433	5,118	54
Mount Washington	2,848	7,368	100
Nahant	62,480	102,704	100
Nantucket	314,000	669,484	100
Natick	479,500	197,458	41
Needham	579,446	335,367	58
New Ashford	8,635	5,635	65
New Bedford	598,729	232,565	39
New Braintree	7,565	12,626	100
New Marlborough	33,970	30,560	90
New Salem	8,364	1,199	14

TABLE VII — CONTINUED

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1981 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Newbury	$ 54,820	$ 97,327	100%
Newburyport	179,900	94,093	52
Newton	1,345,000	415,147	31
Norfolk	76,790	113,289	100
North Adams	118,400	175,933	100
North Andover	301,400	467,969	100
North Attleborough	226,400	214,776	95
North Brookfield	38,010	49,355	100
North Reading	168,900	76,321	45
Northampton	269,200	371,762	100
Northborough	150,100	235,366	100
Northbridge	100,600	75,608	75
Northfield	45,180	29,810	66
Norton	128,400	153,102	100
Norwell	140,600	115,902	82
Norwood	422,900	338,362	80
Oak Bluffs	89,250	87,901	98
Oakham	13,000	14,284	100
Orange	44,740	45,514	100
Orleans	266,100	294,912	100
Otis	34,530	15,309	44
Oxford	111,000	123,136	100
Palmer	128,500	120,407	94
Paxton	53,260	71,136	100
Peabody	564,000	354,963	63
Pelham	19,590	21,030	100
Pembroke	144,300	226,052	100
Pepperell	78,890	85,861	100
Peru	11,240	11,691	100
Petersham	19,310	26,123	100
Phillipston	16,230	16,283	100
Pittsfield	602,400	325,325	54
Plainfield	7,655	1,466	19
Plainville	79,630	91,337	100
Plymouth	660,800	988,627	100
Plympton	29,940	37,867	100
Princeton	32,260	25,717	80
Provincetown	113,800	67,446	59
Quincy	975,500	275,538	28
Randolph	318,000	161,718	51
Raynham	110,300	81,846	74
Reading	324,400	295,837	91
Rehoboth	103,500	106,118	100
Revere	349,300	100,456	29
Richmond	31,480	26,376	84
Rochester	38,540	71,424	100
Rockland	144,300	77,488	54
Rockport	164,100	221,189	100
Rowe	125,700	131,892	100
Rowley	46,780	27,810	59
Royalston	12,540	2,527	20
Russell	$ 16,070	$ 28,209	100%
Rutland	41,480	54,571	100
Salem	477,500	121,923	26
Salisbury	88,720	68,297	77
Sandisfield	16,260	17,006	100
Sandwich	349,000	382,891	100
Saugus	366,100	246,005	67
Savoy	9,921	9,876	100
Scituate	277,200	127,774	46
Seekonk	190,400	143,443	75
Sharon	206,500	305,782	100
Sheffield	53,440	24,094	45
Shelburne	22,820	9,395	41
Sherborn	94,120	96,770	100
Shirley	36,000	5,736	16
Shrewsbury	279,600	439,261	100
Shutesbury	17,520	28,552	100
Somerset	511,500	587,720	100
Somerville	518,000	136,179	26
South Hadley	173,200	147,778	85
Southampton	49,400	51,676	100
Southborough	126,600	172,522	100
Southbridge	133,100	126,071	95
Southwick	79,310	62,260	79
Spencer	80,150	52,484	65
Springfield	1,037,300	690,333	67
Sterling	74,600	113,166	100
Stockbridge	58,400	22,375	38
Stoneham	301,800	279,100	92
Stoughton	326,800	214,362	66
Stow	80,600	83,627	100
Sturbridge	87,420	120,644	100
Sudbury	294,400	439,815	100
Sunderland	36,470	35,156	96
Sutton	63,750	15,321	24
Swampscott	223,200	122,281	55
Swansea	170,100	293,288	100
Taunton	313,200	433,135	100
Templeton	53,310	45,769	86
Tewksbury	287,200	247,233	86
Tisbury	100,300	70,410	70
Tolland	16,430	28,470	100
Topsfield	109,700	107,210	98
Townsend	64,040	63,797	100
Truro	94,150	94,053	100
Tyngsborough	64,000	44,512	70
Tyringham	13,450	14,858	100
Upton	37,820	60,324	100
Uxbridge	77,750	12,578	16
Wakefield	330,700	85,616	26
Wales	13,050	13,017	100

TABLE VII — CONTINUED

CITY/TOWN	1978 EQUALIZED VALUATION	1/1/1981 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Walpole	$ 267,900	$ 156,722	59%
Waltham	810,000	557,318	69
Ware	76,940	16,259	21
Wareham	244,200	171,187	70
Warren	30,000	35,521	100
Warwick	10,600	9,917	94
Washington	8,752	8,164	93
Watertown	417,000	600,489	100
Wayland	259,600	230,705	89
Webster	109,400	32,539	30
Wellesley	608,900	827,000	100
Wellfleet	168,100	168,694	100
Wendell	12,210	10,962	90
Wenham	68,590	83,096	100
West Boylston	86,640	41,416	48
West Bridgewater	82,270	90,676	100
West Brookfield	39,380	31,998	81
West Newbury	39,140	59,541	100
West Springfield	385,300	277,504	72
West Stockbridge	22,540	28,708	100
West Tisbury	30,820	8,250	27
Westborough	228,900	175,451	77
Westfield	390,600	187,998	48
Westford	168,400	89,644	53
Westhampton	21,080	17,213	82
Westminster	87,910	93,817	100
Weston	316,400	210,410	67
Westport	188,000	260,047	100
Westwood	296,700	409,529	100
Weymouth	626,200	373,795	60
Whately	19,950	28,381	100
Whitman	135,200	159,322	100
Wilbraham	192,700	193,303	100
Williamsburg	25,400	24,551	97
Williamstown	105,400	80,280	76
Wilmington	280,500	157,628	56
Winchendon	49,080	37,140	76
Winchester	368,400	211,326	57
Windsor	13,170	17,427	100
Winthrop	181,800	217,173	100
Woburn	520,700	562,486	100
Worcester	1,141,000	463,168	41
Worthington	18,880	21,359	100
Wrentham	89,720	92,468	100
Yarmouth	503,600	498,430	99
Total	$68,604,908	$54,282,227	79%

BIENNIAL REPORTS OF THE STATE TAX COMMISSION UPON THE EQUALIZATION AND APPORTIONMENT OF STATE AND COUNTY TAXES

Equalized valuations are determined for each city and town and reported biennially by the State Tax Commission to the General Court. The amounts submitted are based upon information collected and tabulated from available sources relative to the assessments, the sales price, and the appraised values of all real and personal property. These equalized valuations are used as a factor in computing the amounts due the cities and towns of the Commonwealth under certain state aid programs and also in allocating amounts charged for many state services. County charges are based entirely on equalized valuations.

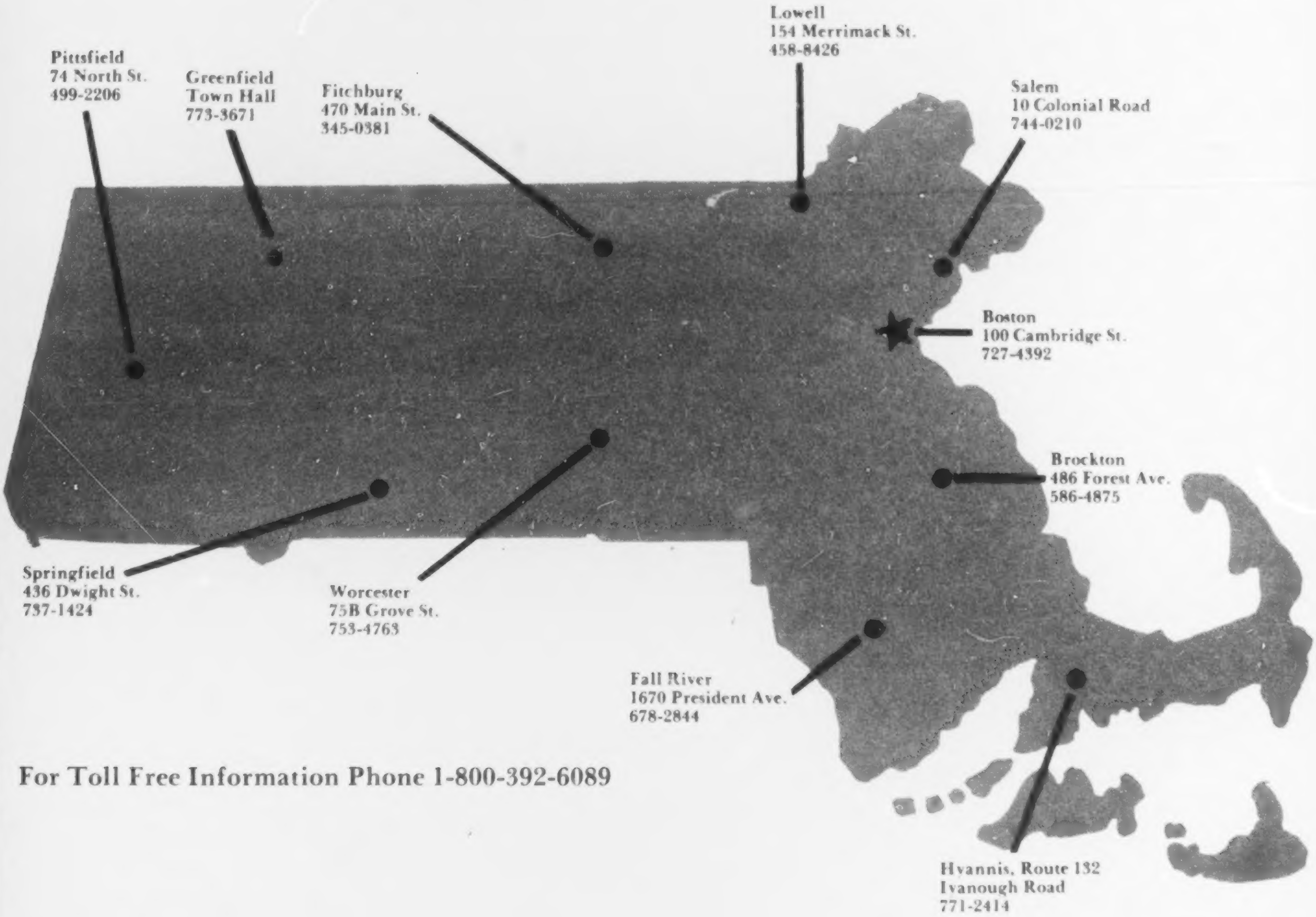
Total Equalized Valuations	House Document Number
$ 14,659,385,173	1951 - 2066
16,183,702,578	1953 - 2172
16,025,892,793	1955 - 2685
17,449,730,598	1957 - 2893
19,257,350,000	1959 - 2833
22,700,254,100	1961 - 3103
24,694,975,000	1963 - 3303
26,010,500,000	1965 - 3998
26,535,650,000	1967 - 4098
28,199,950,000	1969 - 4731
31,016,200,000	1971 - 4935
35,051,300,000	1973 - 5902
54,728,100,000	1975 - 5887
63,103,898,000	1977 - 5348
68,604,908,000	1979 - 5595*
88,288,293,000	1981 - 6305*

*Biennial Report of the Commissioner of Revenue

department of revenue

where to go . . . . who to call

district offices


Pittsfield
74 North St.
499-2206
Greenfield
Town Hall
773-3671
Fitchburg
470 Main St.
345-0381
Lowell
154 Merrimack St.
458-8426
Salem
10 Colonial Road
744-0210
Boston
100 Cambridge St.
727-4392
Brockton
486 Forest Ave.
586-4875
Springfield
436 Dwight St.
737-1424
Worcester
75B Grove St.
753-4763
Fall River
1670 President Ave.
678-2844
Hvannis, Route 132
Ivanough Road
771-2414

For Toll Free Information Phone 1-800-392-6089

multistate offices

Chicago, Illinois 60604
310 South Michigan Ave., Room 1430
(312) 987-9040

Los Angeles, California 90057
2500 Wilshire Blvd., Suite 700
(213) 384-5148

Houston, Texas 77002
711 Polk St., Room 600
(713) 650-0390

New York, New York 10017
330 Madison Ave., Room 208
(212) 682-0776